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APPROPRIATION ACCOUNTS
OF THE
CENTRAL GOVERNMENT (CIVIL)

AND THE
REPORT
OF THE ACCOUNTANT GENERAL,
CENTRAL REVENUES THEREON
FOR THE YEAR

1931-32

Compiled by
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351.720954

I. G.

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PREFATORY REMARKS.

1. *Scope and object of the Report.*—This volume deals with "Civil" expenditure of the Government of India, appropriation reports and accounts for Army, Posts and Telegraphs and Railway expenditure being dealt with in separate volumes prepared by other authorities. Its object is to present the audited accounts of the year, with respect to the expenditure with which it deals, in the form of a separate appropriation account for each grant with any important observations which it is considered to make as a result of audit investigation. It is transmitted by the Auditor General in India with his comments thereon, to the Governor General in Council to be laid before the Public Accounts Committee of the Legislative Assembly. A copy is also forwarded by the Auditor General to the Secretary of State through the Governor General in Council, as required by statutory rules, with his comments on the Report and other comments of a general nature.

2. The material is a consolidation of accounts and comments supplied by various audit and accounting authorities in India and England. In order to provide a co-ordinating influence and secure a certain uniformity of treatment, the Accountant General, Central Revenues has been authorised to edit or omit material furnished to him in the Reports of other audit authorities.

3. Reviews of certain commercial concerns of the Government of India are dealt with in a "Commercial Appendix" which has been printed separately.

4. *Constitution and Functions of the Committee on Public Accounts.*—This Committee is a statutory body constituted in pursuance of Rule 51 of the Indian Legislative Rules, for the purpose of dealing with the Audit and Appropriation Accounts of the Governor General in Council and such other matters as the Finance Department may refer to it. It consists of not more than twelve members, including the Chairman, of whom not less than two-thirds are elected by the non-official members of the Legislative Assembly and the remaining members are nominated by the Governor General. The Hon'ble the Finance Member is the Chairman of the Committee and, in the case of an equality of votes on any matter, has a second or casting vote. The Auditor General in India and certain audit officers are usually invited to assist in the deliberations of the Committee.

In scrutinising the Accounts and the Report it is the duty of the Committee to satisfy itself that the money voted by the Assembly has been spent within the scope of the demand granted by the Assembly. It is also the duty of the Committee to bring to the notice of the Assembly—

- (a) every reappropriation from one grant to another;
- (b) every reappropriation within a grant which is not made in accordance with the rules prescribed by the Finance Department; and
- (c) all expenditure which the Finance Department has requested should be brought to the notice of the Assembly.

The main function of the Committee is to see how far the wishes of the Assembly are carried out in the matter of expenditure incurred. In performing this duty it has also to see that no expenditure is incurred on any new service for which provision was not made either in the original demand or in a supplementary demand voted by the Assembly, that there has been no extravagance, and that money set apart for one purpose has not been directed to another without the sanction of competent authority. It has been the practice for the Committee to take the evidence of departmental authorities to supplement its information on any point.

In dealing with the Accounts and the Report, the Committee is entitled to offer criticisms and recommendations upon any matter discussed therein or in the Auditor General's comments, whether such matter concerns the accounts of expenditure, voted or non-voted, or those of receipts.

The Committee is not an executive body. It has no power, even after the most minute examination and on the clearest evidence, to disallow any item or to issue an order. It can only call attention to an irregularity or to failure to deal with it adequately, and express its opinion thereon and record its findings and recommendations.

Further details of the nature of the duties entrusted to the Committee, the manner in which those duties should be performed and the results which may be anticipated if those duties are performed efficiently, will be found in the "Memorandum on the work of the Public Accounts Committee in India" drawn up by the Auditor General in India, a few copies of which are placed in the Library of the Legislative Assembly for the use of the members of the Committee.

5. *General*.—It should be borne in mind while considering the Report that, whilst it is framed on the best information available and, in the great majority of cases, after communication with the departments concerned, it is necessarily prepared before the departmental witnesses have been examined, and that it does not possess the same degree of authority or finality as the Report ultimately presented to the Legislature by the Committee on Public Accounts after hearing evidence on the points raised herein.

It should also be borne in mind that the cases of financial irregularity, apparently defective administration, etc., which are brought to notice in the Report represent only a small percentage of the total financial transactions of the year. The comments on such cases must not be understood as conveying any general reflection on the administration of public expenditure.

6. *Distinction between matters relating to voted and non-voted subjects*.—Non-voted figures in the appropriation accounts and in the statistics furnished in the Report have been printed in italics.

7. *Demands for Grants*.—Under the Government of India Act the proposals of the Governor General in Council in respect of moneys required for expenditure under certain heads are submitted to the vote of the Legislature. These proposals in connection with the votable part of the budget are presented in the form of demands which, when

accepted, become grants available for expenditure within the scope of the demand. It is for the Hon'ble the Finance Member to settle the form in which the demands should be presented, but ordinarily a separate demand is proposed for each Department of Government.

8. *Appropriation Accounts*.—For purposes of financial control, the grants sanctioned by the Legislative Assembly for voted expenditure and the appropriations made by the Finance Department for non-voted expenditure are divided into the sub-heads shown in the appropriation accounts. These accounts exhibit in detail the excesses and savings and the transfer of funds (reappropriation) under individual sub-heads with reference to which financial control was exercised during the year.

Explanations of the more important excesses, savings and re-appropriations have been inserted immediately below each sub-head of the accounts where necessary and possible. Attention is, however, invited in this connection to the remarks relating to the sub-heads "Pay of Officers," "Pay of Establishments" and "Loss by Exchange" in paragraph 37 of Chapter III. In a few cases Controlling Officers have not accepted the figures for actual expenditure under certain sub-heads as exhibited in the accounts; the Report is based on the booked figures of the Account Offices and the explanations for the variations under the sub-heads concerned may require some modification as a result of information which may be placed before the Committee on Public Accounts by the official witnesses.

CHAPTER I.—CHANGES OF THE YEAR UNDER REPORT.

9. This chapter deals with the following classes of cases provided they are of sufficient importance to justify mention—

- (1) changes in the form of the Accounts or the Report, or in that of the demands, grants or appropriations;
- (2) changes in classification which have affected the accuracy of the budget or operated to hamper the control of expenditure (no such cases have come to notice in the accounts for 1931-32); and
- (3) important account changes.

Changes in the form of the Accounts or the Report, etc.

10. *General re-arrangement of the matter in the Report.*—In this volume the subject matter has been re-arranged to follow, so far as may be, a general model suggested by the Auditor General for the Appropriation Reports of all Accountants General.

11. *Change in treatment of the explanations in the appropriation accounts.*—In the appropriation accounts the explanatory notes refer, when not otherwise qualified, to the final net savings or excesses shown in column 6 under "Remainder unadjusted", i.e., to the difference between the final allotment at the end of each year and the actual expenditure for each sub-head. Subsidiary explanations where given allude to the reasons for important reappropriations to or from the sub-head after the original or supplementary grants were voted. In previous years the practice was to explain initially the amounts shown under the headings "Excess + Saving —" (column 4), i.e., the difference between the appropriation as voted by the Legislature or sanctioned by the Finance Department (for non-voted expenditure) and the actual expenditure and, where necessary, to furnish subsidiary explanations relating to final uncovered excesses or savings resulting from reappropriation.

12. *Changes relating to subsidiary accounts.*—The *pro forma* accounts for the Fruit Farm (Experimental Station) at Quetta and matter dealing with the commercialised accounts of various Government of India Presses have been taken to the Commercial Appendix. The account of the Central Museum at Calcutta in a revised form showing the total receipts and expenditure has been appended to the appropriation account of grant No. 55 (see Important Comment under the grant). Where possible a review on the stores position has been appended to each of the store accounts. The *pro forma* profit and loss account of the Indian Stores Department under grant No. 70 has been supplemented by a financial review by the Chief Controller of Stores.

13. *Changes in the form of the demands, grants or appropriations.*—Grant No. 59 "Agriculture" of 1930-31 has been split up into the two grants No. 59 "Agriculture" and No. 60 "Imperial Council of

Agricultural Research Department". The two voted grants No. 76A "Expenditure on retrenched personnel charged to revenue" and No. 96A "Expenditure on retrenched personnel charged to Capital" [See paragraph 16 (1) and (2) below] and the non-voted appropriation for "Excise" have been opened for the first time. The non-voted appropriation account for "Capital Outlay on Bombay Land Scheme" has been discontinued. The accounts of 82 voted grants and 7 non-voted appropriations are in consequence dealt with in this volume, as compared with 79 voted grants and 7 non-voted appropriations in the previous year.

Important Account changes.

14. *Changes in classification of expenditure between voted and non-voted, etc., etc.*—(1) An amendment to section 67-A (3) (iii) of the Government of India Act effected in 1925 provided that salaries and pensions payable to, or to the dependants of, persons appointed before the 1st April 1924 by the Governor General in Council or by a local Government to services or posts classified by rules under the Act as superior services or posts should be non-voted. This change took partial effect in the accounts of 1930-31, as mentioned in paragraph 8 of last year's Report, and has come into force in full in the accounts of 1931-32.

(2) Under section 67-A. (3) (e) of the Government of India Act, the Governor General in Council classified as "Political" the contributions payable to the Chiefs' Colleges from Central Revenues with effect from the 1st April 1931. The classification of such charges has thereby changed from voted to non-voted. The original provision in the budget for 1931-32, as voted by the Legislative Assembly under sub-head D. of Grant No. 56-Education, sub-head E. 1 (2), Account III of Grant No. 83, Rajputana, and sub-head E. 2, Account IV of Grant No. 84, Central India was voted. There was no original provision in the budget for 1931-32 for the Chiefs' College in the Central Provinces the charges for which, recorded under sub-head D (non-voted) of Grant 56, Education, were covered by reappropriation of funds.

15. *No change of incidence between Central and Provincial took place.*

16. *Changes in the major, minor and subordinate heads of the General Accounts.*—(1) The cost of leave salary and travelling allowance granted to retrenched personnel has been charged to a minor head "Expenditure on retrenched personnel" under the major head "52—Extraordinary charges" except in the case of Commercial Departments for which Capital and Revenue accounts are kept, where charges for leave salary and travelling allowance have been shown under detailed heads subordinate to a separate sub-head opened under "Working expenses" under the major head concerned. The charges relating to the non-Commercial Departments will be found recorded under sub-heads A. 1 and A. 2 of Grant No. 76-A.—Expenditure on retrenched personnel charged to revenue.

(2) Gratuities paid to retrenched personnel, whether under the ordinary rules or under the special orders of the Government of India, have been shown under a capital major head "61—Payments to retrenched personnel" and will be written back to revenue within the period of five years beginning from 1933-34; interest will not be taken into account for the purpose of the write-back. The charges stand included under sub-head A of Grant No. 96 A.—Expenditure on retrenched personnel charged to capital.

(3) Charges on account of the Hyderabad Railway Police hitherto adjusted under "Section P.—Deposits and Advances" have, with effect from the 1st April 1931, been debited to the Hyderabad Grant (No. 85) under sub-head E. 3 as a non-voted charge. All such charges are recovered from the parties concerned, the recoveries being treated as revenue.

(4) From 1931-32 there has been a reversion to the old arrangement in force prior to the 1st April 1928 of treating the Central Publication Branch of the Government of India as a service department, and not as a commercial department, which was the arrangement in force in the two intervening years. In these two years the various non-commercial departments of the Government of India had to pay the Central Publication Branch for publications received, and their allotments for contingent expenditure had to be increased accordingly. This arrangement also threw a good deal of additional work on the Central Publication Branch, necessitating a very substantial increase in its establishment, and led to an increase of work in various departments and accounts offices and in their recorded contingent expenditure. In the office of the Accountant General, Central Revenues alone the difference in contingent charges amounted to about Rs. 7,000.

(5) The recoveries on account of maps supplied by Map Record and other offices were previously taken as deductions from expenditure under sub head E. 16 of the grant for the Survey of India. From 1931-32 they have been credited as revenue, and so do not affect the Appropriation Accounts.

17. Other cases of change of classification of minor importance are mentioned in the notes under some of the accounts.

Financial Results of Irrigation Systems.

18. The financial results of the irrigation systems for which capital and revenue accounts are maintained in the North West Frontier Province, Ajmer-Merwara and Baluchistan have been mentioned, for the first time, in the Important Comments under the appropriation account for Grant No. 22—Irrigation, etc.

CHAPTER II.—REVIEW OF FINANCE.

19. A review of the finance of the Central Government as a whole is prepared by the Auditor General in India when considered necessary. A review of the finances of residential buildings in Delhi will be found in the Important Comments under Grant No. 78 and a review of the finances of irrigation, etc., works for which capital and revenue accounts are kept under Grant No. 22.

CHAPTER III.—GENERAL REVIEW OF THE RESULTS OF AUDIT.

20. *General Statement of grants and expenditure.*—The following statement compares the total grants or appropriations for the year under report with the total disbursements

(In thousands of rupees.)

	Revenue expenditure.	Capital expenditure.	Loans and advances.	Total.
<i>Voted.</i>				
(1) Original grants—				
(a) Voted by the Assembly (net)	19,18,21	95,40	9,15,70	29,29,31
(b) Certified by His Excellency the Governor General	..	..	..	..
(2) Supplementary grants voted by the Legislative Assembly	75,76	..	6,78,00	7,53,76
(3) Authorised by His Excellency the Governor General	..	..	..	..
(4) Net aggregate grants	19,93,97	95,40	15,93,70	36,83,07
(5) Aggregate disbursements	18,34,10	75,09	14,21,47	33,30,66
(6) Less (—) or more (+) than granted	—1,59,87	—20,31	—1,72,23	—3,52,41
(7) Percentage of 8 to 4	—8.02	—21.29	—10.81	—9.67
<i>Non-voted.</i>				
(1) Original appropriations (net)	27,63,56	16,63	..	27,74,19
(2) Additional appropriations, re- appropriations and surrenders sanctioned by the Finance De- partment (net)	1,59,85	4,82	..	1,64,67
(3) Net aggregate appropriations	29,23,41	15,45	..	29,38,86
(4) Aggregate disbursements	28,39,16	15,98	..	28,55,14
(5) Less (—) or more (+) than ap- propriated	—84,95	+53	..	—83,78
(6) Percentage of 5 to 3	—2.65	+3.43	..	—2.55

No authority is competent to reduce a grant voted by the Legislative Assembly but in the case of non-voted appropriations the Finance Department is competent to sanction reductions of or additions to the appropriations and for this reason separate statistics are not exhibited above of additional appropriations, reappropriations and surrenders respectively for non-voted heads.

21. *Important Savings.*—It has been usual in recent years to give tables showing the more important instances of large savings against voted grants and non-voted group appropriations but in the exceptional circumstances of 1931-32 these savings were so large and widely distributed that it has been deemed unnecessary to present such a list in this volume. In this connection a reference is invited to the statistics shown in paragraph 30 below and to the figures of savings shown against the various grants in the "Grand Summary" in Chapter V.

22. *Surrender of Savings.*—The following table shows how the total voted amounts surrendered by Controlling officers and accepted by the Finance Department before the close of the year compare with the actual savings:—

[Figures in columns (2) and (3) in thousands of rupees.]

Category. (1)	Actual savings. (2)	Amount surrendered. (3)	Percentage of (3) to (2). (4)
Revenue expenditure	1,59,87	1,47,74	92
Capital expenditure	20,31	17,17	85
Loans and Advances	1,72,23	22,95	13
Total	3,52,41	1,87,86	53

The results under revenue and capital expenditure are satisfactory, especially in view of the abnormal conditions of the year. The large savings under loans and advances, with respect to which the amount surrendered was very small, occurred in grant No. 99—Loans and Advances bearing interest, principally under sub-head A. 1—Advances to the Provincial Loans Fund and were due to over-estimation of requirements by the Governments of Bombay, the United Provinces, the Punjab and Assam. Last year the requirements under this sub-head were very much under-estimated (paragraph 34 of the Report for 1930-31).

23. It has to be added, however, that under twelve grants surrenders were made in excess of the savings which accrued (see "Grand Summary" in Chapter V). In two cases (Grants 38 and 54) the resulting excess was trivial. The following are the more important instances of excessive surrenders, for the explanation of which a reference is invited to the respective Appropriation Accounts—

(Figures in thousands of rupees.)

No. and Name of Grant.	Grant (original) plus supple- mentary).	Amount surrendered.	Resulting excess.
71.—Currency	48,38	7,25	1,21
75.—Stationery and Printing	62,57	8,54	1,27
77.—Refunds	84,43	7,53	13,41
96.—Commuted value of Pensions	29,90	2,97	1,56
97.—Delhi Capital outlay	21,63	14,56	4,54

24. *Supplementary Grants during the year.*—Supplementary grants aggregating Rs. 7,53,76,000 were voted by the Legislative Assembly

under various grants. A list of the larger supplementary grants with brief explanations of their purpose is given below :—

(Serial No.) and No. and name of grants and sub-heads.	Date of vpte.	Amount. Rs.
(1) 19.—Opium—		
B.—Payments for special cultivation in Malwa	17th Feb. 1932.	3,72,000
C.—Payments to cultivators in the United Provinces.		
C. 1.—Payments for Opium	"	3,76,000
The outturn during the 1930-31 season far exceeded the estimated yield.		
(2) 26.—Interest on miscellaneous obligations.		
F. 1.—Payments to Post Office for savings bank and cash certificate work	17th Feb. 1932.	2,30,000

To cover anticipated excess payments in connection with savings bank and cash certificate work (Rs. 2,16,000) and to compensate for losses incurred on account of frauds committed by the public and the staff in connection with savings bank, Government securities and cash certificate transactions (Rs. 14,000).

(3) 30.—Legislative Assembly and Legislative Assembly Department.		
A.—Legislative Assembly.		
A. 3.—Allowances, honoraria, etc.	17th Feb. 1932.	1,00,000

To meet excess expenditure due mainly to the convening of a special session of the Assembly, prolongation of the September session beyond the usual period and increase in railway fares.

(4) 42.—Payments to Provincial Governments on account of administration of Agency subjects.		
D.—Burma	17th Feb. 1932.	1,91,000

For payment to the Government of Burma on account of the share of the cost of the Burma Secretariat in connection with the administration of Central subjects for the years 1929-30 to 1931-32.

(5) 59.—Agriculture		
L.—Fumigation of American cotton—		
L. 2.—Other expenses	17th Feb. 1932.	2,23,000

The anticipated imports were 1,49,513 bales instead of 86,000 originally estimated. The entire expenditure is recoverable from importers through the levy of fees.

(6) 72.—Mint		
D.—Loss on circulation of nickel coins	17th Feb. 1932.	28,26,000
E.—Loss on circulation of bronze coins	"	1,15,000

The latest information available indicated that there would be a net return of coin from circulation, resulting in loss.

(7) 74.—Superannuation allowances and pensions		
A.—Superannuation and retired allowances	17th Feb. 1932.	2,40,000
J.—Commuted value of pensions financed from ordinary revenue	"	2,39,000

To meet anticipated excesses based on the reports of the various accounts officers.

(Serial No.) and No. and name of Grants and Sub-heads.	Date of vote.	Amount. [Rs.]
(8) 76.—Miscellaneous		
D. 6.—Other Commissions and Committees		
D. 6 (3).—Travelling expenses	29th Sept. 1931, 3rd Oct. 1931, and 17th Feb. 1932.	3,71,300]
D. 6 (5).—Other expenses	"	1,80,700

To meet expenditure mainly in connection with the resumption of the Indian Round Table Conference [Rs. 1,84,000 under D. 6(3) and Rs. 1,36,000 under D. 6(5)] and the Retrenchment Office and Retrenchment Committees [Rs. 81,400 under D. 6(3)].

(9) 77.—Refunds under various sub-heads	17th Feb. 1932.	13,65,000
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Mainly under sub-head 'A—Customs' refunds (Rs. 12,59,000) necessitated by (1) increase in the rates of duty and levy of surcharge, (2) increased re-exports to Kashmir and Afghanistan and (3) payments of refunds in respect of excise duty on motor spirit and kerosene oil exported to Afghanistan.

(10) 86.—Expenditure in England under the control of the Secretary of State.		
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E. 26.—Miscellaneous Civil Charges—

Miscellaneous—Second Round Table Conference	29th Sept. and 3rd Oct. 1931.	2,63,000
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To meet the voted portion of the expenditure incurred in England in connection with the resumed Round Table Conference and its Sub-Committees.

(11) 99.—Loans and Advances bearing interest.		
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A.—Loans and advances by the Central Government.

A. 1.—Advances to the Provincial Loans Fund	27th Feb. 1932.	6,78,00,000
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Required for making additional advances from the Provincial Loans Fund to various Local Governments to cover overdrawals of balances and for financing certain capital expenditure.

25. Paragraph 24 of last year's Report showed that six supplementary demands were made to the Legislative Assembly in 1930-31 in cases where no supplementary demand was necessary. There have been three such cases in 1931-32 the details of which are as follow—

No. and name of Grant.	Date of supplementary Grant.	Amount of Grant. Rs.	Final savings in Grant. Rs.
22.—Irrigation, etc.	Feb. 1932	69,000	1,08,387
45.—Police	Do.	5,000	12,274
86.—Secretary of State's expenditure	Do.	33,000	61,296

Possibly in the last case a supplementary demand was made on the consideration, that the expenditure, which was for the Burma Round Table Conference, was in the nature of a "new service not contemplated in the budget" but even if this were so a token demand would have sufficed.

26. *Voted Excesses.*—The following table shows the excesses over voted grants, and the amounts of expenditure in two cases where no money was granted, requiring excess grants of the Legislative Assembly—

(Serial No.) and No. and name of grant.	Original grant. Rs.	Supplementary grant. Rs.	Total grant. Rs.	Actual expenditure. Rs.	Excess. Rs.
(1) 20.—Stamps	1,000	1,000	2,000	7,762	5,762

The net amount originally contemplated as being required having been a minus quantity a token demand for Rs. 1,000 was granted. The excess was due to the Security Printing Press having sustained a loss during the year as the result of a fall in the demands for the products of the Press.

(2) 26.—Interest on miscellaneous obligations	45,48,000	2,30,000	47,78,000	48,90,238	1,12,238
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The voted charges under this grant represent mainly payments to the Posts and Telegraphs Department for savings bank and cash certificate work. The excess is due to an increase in the number of savings bank transactions beyond that anticipated when the supplementary estimate was framed [item (2) of paragraph 24].

(3) 74.—Superannuation Allowances and Pensions	41,66,000	5,32,000	46,98,000	50,60,750	3,62,750
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As explained in detail in the Important Comment under this grant the excesses are mainly due to adjustment of Posts and Telegraphs Department pensionary liabilities at a lower rate than anticipated, to an abnormally large number of retirements towards the close of the year, and to estimates for additional requirements under another sub-head not being ready early enough for the presentation of a supplementary demand.

(4) 76A.—Expenditure on retrenched personnel	2,69,155	2,69,155
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See paragraph 28.

(5) 77.—Refunds	70,78,000	13,65,000	84,43,000	90,31,307	5,88,307
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Mainly under Customs refunds (Sub-head A) partly due to late adjustment of debits connected with refund of excise duty on motor spirit and kerosene produced in Burma.

(6) 80.—Delhi	43,69,000	..	43,69,000	44,74,697	1,05,697
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An unanticipated grant-in-aid of Rs. 2,85,252 was made to the New Delhi Municipal Committee to meet expenditure on certain activities transferred to it from the Public Works Department (Sub-head G. 1 of account IX). This was largely counterbalanced by corresponding savings in the Public Works grants.

(7) 96A.—Expenditure on retrenched personnel charged to capital	1,42,779	1,42,779
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See paragraph 28.

27. *Non-voted Excesses.*—The following statement shows the excesses over *non-voted* appropriations, which require the sanction of the Finance Department of the Government of India.

(Serial No.) and No. and name of Grant or Appropriation.	Original Appropriation.	Supplementary Appropriation.	Total Appropriation.	Actual Expenditure.	Excess.
	Ra.	Ra.	Ra.	Ra.	Ra.
(1) 20.—Stamps	5,145	5,145	5,183	38

The excess is small and calls for no comment.

(2) 33.—Home Department	9,95,000	3,37,808	13,32,808	13,89,317	56,509
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The excess was mainly due to an error in accounting in the office of the Accountant General, Central Revenues, a sum of Rs. 40,180 having been debited twice over. The mistake was not detected until the accounts of the year had been closed.

(3) 40.—Department of Industries and Labour	1,48,000	—12,916	1,35,084	1,36,963	1,781
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Due to an unanticipated debit for leave salary.

(4) 53.—Archæology	2,27,000	—71,038	1,56,062	1,69,474	13,512
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The Controlling authority has explained that the excessive surrenders were made through oversight.

(5) 64.—Commercial Intelligence and Statistics	58,000	—6,837	51,163	53,269	2,106
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Provision was inadvertently omitted for cost of passages (Sub-head C).

(6) 66.—Emigration—Internal	11,000	—950	10,050	10,082	32
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The excess is small and calls for no comment.

(7) 68.—Joint Stock Companies	27,000	4,493	31,493	31,556	73
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The excess is small and calls for no comment.

(8) 75.—Stationery and Printing	72,000	5,923	77,923	79,944	2,021
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Mainly adjustment of leave salary after the close of the year.

(9) 76.—Miscellaneous	27,02,000	4,55,234	31,57,234	31,62,315	5,084
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Unforeseen adjustments in the closing months of the year owing to fluctuations in the rate of exchange of Rupees (Sub-head K).

(10) 76A.—Expenditure on retrenched personnel charged to Revenue	14,126	14,126
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See paragraph 28.

(11) 81.—Ajmer-Merwara	1,51,000	—33,240	1,17,760	1,17,977	317
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The excess is small and calls for no comment.

(Serial No.) and No. and name of Grant or Appropriation.	Original Appropriation.	Supplementary Appropriation.	Total Appropriation.	Actual Expenditure.	Excess.
	Rs.	Rs.	Rs.	Rs.	Rs.
(12) 82.—Andamans and Nicobar Islands	2,14,000	—8,245	2,05,755	2,18,678	12,923.

On account of non-anticipation of share of Chief Engineer's establishment including leave charges in England and leave and pensionary charges of establishment deputed to Andaman Reclamation Works (Sub-head J of Account I).

(13) 84.—Central India	7,26,000	—16,639	7,09,311	7,19,798	10,487
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Non-anticipation of debits for leave allowance adjusted after close of the year (Sub-head A. 1 of Account III).

(14) Frontier Watch and Ward	1,28,85,000	—11,08,337	1,17,76,663	1,18,94,213	1,17,550
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Mainly due to failure to anticipate enhanced rate of *pro rata* charges for establishment and to late adjustment of working pay of troops, etc., employed on construction of roads (Sub-heads B. 5 and B. 2).

(15) 96.—Commuted value of pensions	7,48,000	4,81,000	12,29,000	12,93,116	64,116
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Occurs under Sub-heads A. 1 and D. 1 counterbalanced by savings under Sub-head A. 2. The Military Accounts Department under-estimated and the Accountant General, Central Revenues over-estimated commutations to individuals, while the former Department over-estimated recoveries from Provincial Governments, etc.

(16) 96-A.—Expenditure on re-trenched personnel charged to capital	2,708	2,708
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See paragraph 28.

28. *Expenditure on retrenched personnel.*—The uncovered expenditure, both voted and non-voted, under grants 76A. and 96A. arose under the following circumstances. The Government of India issued orders in November 1931 providing for compensation to Government servants who were deprived of their posts as a result of retrenchment. These concessions took the form of travelling allowance to their residences and gratuities for premature discharge; some relaxations of the ordinary leave and pension rules were also permitted. In December 1931 it was decided that the leave salary and travelling allowance of personnel belonging to non-commercial departments should be provisionally charged to the major-head of account "Extraordinary charges" and gratuities to a new capital head "Payments to retrenched personnel." No supplementary demand was, however, presented to the Assembly and the Finance Department intimated to the Accountant General, Central Revenues on the 29th March 1932 that the case would go to the

Public Accounts Committee and the Legislative Assembly for an excess vote in each case. The Revised Estimates for 1931-32 included the following amounts under these heads (non-commercial departments) :—

Expenditure on retrenched personnel charged to revenue—

Voted Rs. 8,65,000. *Non-voted Rs. 1,35,000.*

Expenditure on retrenched personnel charged to capital—

Voted Rs. 9,00,000. *Non-voted Rs. 1,00,000.*

The Finance Department later decided that the charges should be dealt with in separate appropriation accounts, and these have been shown under grants 76A. and 96A.

The capital charges for gratuities to retrenched personnel will be written back to revenue over a period of five years, beginning with 1933-34.

In the case of commercial departments the corresponding charges have been debited to the commercial grant concerned, *cf.* sub-head A. 11 of Grant No. 18—Salt, etc.

29. *Statistics of excesses for various grants and appropriations.*—The following table shows the number of cases in which excesses over complete grants or appropriations have occurred in the past 5 years for the various categories of expenditure as well as the total amount of these excesses for each category :—

Year.	Revenue expenditure.		Capital expenditure.		Disbursements of loans and advances.	
	Number	Total amount.	Number	Total amount.	Number	Total amount.
		Rs.		Rs.		Rs.
Voted.						
1927-28	4	1,61,152	1	1,06,529	1	6,12,971
1928-29	5	81,291	1	3,03,702	1	23,36,479
1929-30	8	86,07,375	2	1,27,115	1	8,95,936
1930-31	4	19,03,678	1	3,20,354	1	2,30,88,871
1931-32	6	20,43,909	1	1,42,779	..	—
Non-voted.						
1927-28	14	24,02,636	4	24,39,195	..	—
1928-29	12	21,14,165	2	7,704	..	—
1929-30	17	1,52,129	3	2,82,727	..	—
1930-31	10	33,74,046	2	403	..	—
1931-32	14	2,36,459	2	66,824	..	..

It is not considered that the variations in the results of 1931-32 from those of the previous year are marked enough to justify any definite deduction being made as to deterioration or improvement in estimating and control of expenditure.

30. The following table gives an indication of the closeness of the estimating for recent years—

Percentage of savings (—) or excesses (+) for a series of years under various categories of expenditure as compared with final grant or appropriation.

Year.		Revenue expendi- ture.	Capital expendi- ture.	Loans and Advances.
	Voted.			
1927-28	. . . . .	—6.30	—41.34	—0.15
1928-29	. . . . .	—7.14	—20.69	+0.33
1929-30	. . . . .	—0.18	—2.29	+0.30
1930-31	. . . . .	—3.07	—0.39	+20.36
1931-32	. . . . .	—8.02	—21.20	—10.81
	Non-voted.			
1927-28	. . . . .	—0.69	+115.98*	..
1928-29	. . . . .	—0.46	—2.50	..
1929-30	. . . . .	—3.47	+22.75	..
1930-31	. . . . .	—0.18	—0.59	..
1931-32	. . . . .	—2.58	+5.43	..

*Owing to the adjustment of Rs. 20,74,500 on account of the Bombay Land Scheme without any appropriation.

These percentages are not comparable as between voted and non-voted as in the former case the saving is calculated against the original *plus* supplementary grants voted by the legislature, without reduction, whereas in the case of non-voted the saving is calculated against the net appropriation, which takes into account additions, reductions and surrenders sanctioned by the Finance Department.

Generally the savings in 1931-32 were on a much larger scale than those in previous years owing to the extensive retrenchment and economies effected after the budget was framed under the circumstances narrated in paragraph 32. As noted in that paragraph this is not an indication of deterioration in estimating.

31. *Reductions made by the legislature in demands for grants.*—Nominal reductions of Rs. 100 each were made by the Legislative Assembly in the following demands for 1931-32 presented to it for vote :—

16. Customs ;
17. Taxes on Income ;
28. Executive Council ; and
39. Army Department.

There were no excesses under these grants.

32. *Special features of estimating and control of expenditure in 1931-32.*—Various factors have operated in 1931-32 to make the estimating and current control of expenditure more difficult than usual. In the first place, owing to the severity of the financial stringency the Finance Department had to make heavy reductions in the estimates of the various departments, particularly under supplies and services and contingencies, and as this had to be done at short notice summary methods were adopted. Secondly, after the budget was passed various retrenchment sub-Committees got to work and a very large number of schemes of retrenchment and economy were brought into force from time to time during the year, mostly at short notice. In many cases it was difficult to forecast exactly in advance what savings might be expected to accrue during the year from such schemes. In September 1931 the Hon'ble the Finance Member intimated to the Legislative Assembly the results of his special review of the financial situation, which had deteriorated since the budget was framed, and announced the adoption of retrenchment measures estimated to yield 90 lakhs for civil expenditure during the year. The imposition was also then announced of a general 10 per cent. cut in pay which would be applied with effect from the 1st December 1931 and from which only those on very low scales of pay and a few specially protected individuals would be exempt. The special concessions relating to leave and travelling allowance of retrenched personnel are described in paragraph 28, but it was uncertain until late in December under what grants and heads these charges would be shown. Throughout the year the primary responsibility of every controlling and disbursing officer was to reduce expenditure as far as possible and not merely to keep his expenditure within his allotment. The task of reappropriating funds from sub-heads where savings might be expected to those where excesses seemed possible was, under the circumstances, of secondary importance and if the "current control" as measured by the amounts of final excesses and savings under sub-heads, did not come up to the standard of previous years these defects need not be subject to the same criticism as would be applicable in ordinary times.

33. The amalgamation of certain accounts offices with the audit offices was brought into effect towards the end of the financial year as a measure of retrenchment and, for the time being in some cases, it reacted adversely on current estimating of requirements as it had been a function of the old Pay and Accounts offices to assist their controlling officers in this respect, but after amalgamation the changes in personnel and reduction in numbers of the accounting staff brought in their train a certain amount of dislocation of work and it was not found possible for the staff to render the same assistance as had previously been given. These remarks apply more particularly to the Delhi Civil Administration and the headquarters offices of the Government of India. As a result of this dislocation also some errors in accounting have occurred in the accounts maintained by the Accountant General, Central Revenues [*cf.* item (2) in paragraph 27]. These mistakes were not detected until the accounts of the year had been closed.

34. Certain difficulties are being experienced by those controlling officers who were previously served by the separated Pay and Accounts offices in the maintenance of their departmental accounts for the purpose of control of expenditure but as these difficulties relate more particularly to control in 1932-33 and subsequently, it is intended to explain the position in next year's Report.

35. *Lump sum deductions for probable savings and lump sum cuts.*—As noted in paragraph 32 the Finance Department made large reductions in the estimates for contingencies and supplies and services under numerous grants and as a result there was less scope for making "lump sum deductions for probable savings" under a grant as a whole or under particular sections of a grant. For this reason the total amount (Rs. 5,11,000) of the original lump sum deduction shown in the Appropriation Accounts is much less than the similar total for the previous year (Rs. 15,18,000). During the budget session amendments were made in the Indian Finance Act which had the effect of reducing the forecast of income-tax revenue for 1931-32 and the Finance Department accordingly made special reductions of 1 lakh under Grant No. 43—Audit, 1 lakh under Grant No. 63—Aviation, 8 lakhs under major-head 37—Miscellaneous Departments (Grants No. 65—Census, Rs. 5,74,000 and No. 64—Commercial Intelligence and Statistics Rs. 2,26,000). In the case of the Census expenditure it was, however, later intimated that as it appeared that a reduction of expenditure to this extent would probably not be feasible it should not be treated as a "lump sum cut". All the other reductions were realised. With reference to control in 1932-33 the Finance Department in May 1932 requested Departments to extinguish lump sum cuts by distributing the amounts over sub-heads, in view of the recommendation made by the Public Accounts Committee in paragraph 173 of its Proceedings for 1929-30 that "the Budget Officer might go into the question of devising some detailed procedure in order to make effective in practice any lump sum deduction which it might be decided to make from a grant or appropriation".

36. *General conclusions relating to the control of expenditure.*—The results of the year set forth above do not seem to indicate that, taking into consideration the special difficulties encountered, there has been any marked deterioration in the control of expenditure. This also is the impression gained by the Accountant General, Central Revenues from his scrutiny of the various appropriation accounts. In various cases there is evidence of a deterioration as compared with previous years, to which he has drawn attention in the notes under the accounts, but when the present difficulties have been removed there seems no reason why the control should not be still further perfected in the future. The changes in control which have been noticed have not all been retrograde. There are numerous indications that many errors which in the past seemed to be of a recurring nature have been eliminated and that controlling authorities now give more attention to the control of expenditure than they did even a few years ago.

37. *Savings under pay of officers and pay of establishments and variations in loss by exchange.*—As in the previous two years, explanations for savings on the original appropriations relating to pay of officers and pay of establishments have been omitted from the Appropriation Accounts in many cases when they are due to changes of personnel, to posts not having been filled and to part utilisation or non-utilisation of the provision for leave salary. The cuts in pay imposed with effect from 1st December 1931 brought about a further reduction in the expenditure for these sub-heads concerning which it has not been considered necessary to offer detailed comment in the appropriation accounts. The following table shows the total initial appropriations for pay of establishment for the five years ending 1930-31, the total actual expenditure and resulting savings expressed as a percentage of the original appropriations :—

Year.	(In lakhs of rupees.)			
	Appropriation	Actuals.	Savings.	Percentage.
1926-27	4.67	4.38	29	6.2
1927-28	5.19	4.90	20	3.9
1928-29	5.35	5.20	15	2.8
1929-30	5.53	5.39	14	2.5
1930-31	5.99	5.61	8	1.4

The table shows in a striking manner the progressive improvement which had taken place in the preparation of the initial estimates. Further improvement should, however, still be possible as, with the recurring expenditure of this nature, it should not be difficult to arrive at a closer estimate if a detailed study is made in each case of the results of estimating in previous years. (The percentages were quoted in evidence before the last Public Accounts Committee, which noted the results with satisfaction; the fuller results are given above for purpose of record). Figures for 1931-32 have not been compiled owing to the exceptional circumstances of the year—cuts in pay and retrenchment.

As regards loss by exchange, following the practice of previous years, no explanation has in general been recorded. This sub-head is required only when the rate of exchange departs from 1s. 6d. and as the rate is difficult to forecast in advance no original provision was made against the sub-head. Actually the average rate for the year was about 1s. 5-31/32d.

38. *Deterioration in accounts, control, etc., due to retrenchment.*—No cases of deterioration in accounts, control, etc., which might be ascribed to retrenchment, came to light in the year under report beyond those alluded to in paragraphs 33 and 34 ante.

39. *General remarks relating to "Important Comments" under the Appropriation Accounts.*—(a) Three cases of defalcation or fraud and one case of a deficiency in the currency chest of a sub-Treasury (total amount involved in all four cases Rs. 11,310) are mentioned in the

Important Comments under grant No. 71—Currency, and one case (Rs. 438) under grant No. 82—Andamans and Nicobar Islands. No defects in the rules have been disclosed, the frauds having been facilitated by laxity of control. Two of the cases of fraud occurred in Burma treasuries.

(b) Under grant No. 73—Civil Works will be found a review of the administration of residential buildings in Delhi based on the returns for 1929-30 and indicating that, as far as can be readily ascertained, the net cost to Government for providing these residences amounted to about 7 lakhs in that year.

(c) Under this grant also there is a note relating to temporary diversions of allotments from the Road Development Account sanctioned in accordance with the resolution adopted in the Legislative Assembly on the 3rd October 1931.

(d) The arrangements for appropriation accounts of the North-West Frontier Province under its new constitution (from 18th April 1932) are explained in the Important Comment under grant No. 78.

(e) The important comment under the group appropriation for Frontier Watch and Ward draws attention to the failure to anticipate (1) large enhancement which took place in the percentage of works charges taken as the cost of establishment and (2) the debit on account of working pay of troops employed on the construction of roads in the Khajuri Plain, resulting in an excess over the group appropriation.

(f) Under Grant No. 97—Delhi Capital Outlay, a table is furnished showing the expenditure under different heads up to the 31st March 1931, when the project was closed against the various estimates relating to the cost of construction of the New Capital.

The remaining "Important Comments" deal with the following points :—

(g) Grant No. 53—Archæology. There has been a very great delay in the preparation of the Sanchi Monograph; the work was started in 1914, interrupted by the war, but still, as far as the latest information available goes, is not quite complete.

(h) Grant No. 73—Civil Works. Overpayment detected in audit to a contractor of Rs. 2,502, owing to cement and mortar not having been utilised to the extent provided for in the specifications.

(i) Grant No. 74—Superannuation allowances and pensions. The Important Comment under this grant furnishes explanations as to the excesses under the principal sub-heads contributing to the total excess against this grant.

(j) Grant No. 77—Refunds. Large variations between appropriation and expenditure still continue. Two instances of defects in control have been brought to light, namely the facts that some controlling officers assumed that the figures shown in the budget notes represented their allotments and that the existence of a provision of 53 lakhs for income-tax refunds appeared to have remained unnoticed.

(k) Grant No. 78—North-West Frontier Province. Loss of Rs. 7,940 worth of timber by fire, the Range Officer having exempted the chowkidars from watching timber at night.

(l) Grant No. 79—Baluchistan. (1) Omission of Sub-Treasury Officers to sign pay orders at the time payments were made.

(2) Cases of officials working in posts other than those of which they drew pay.

(m) Grant No. 80—Delhi. (1) Cheque for Rs. 8,752 drawn on the 31st March 1930 "to save the grant from lapsing", cashed in October 1930 and the amount retained in the hands of the accountant till April 1931 when it was placed in deposit and not finally utilised till July 1932.

(2) Payments in March 1930 and 1931 towards grants-in-aid for compulsory primary education for boys and girls not in accordance with the Code concerned. The sanction of the Government of India is apparently necessary to these payments, but such sanction has not been obtained. It also seems that a final decision is still pending on the procedure to be adopted for calculating grants-in-aid towards primary education in Delhi—a question which has been outstanding for some years.

(3) Payment in March 1930 of an educational grant-in-aid of Rs. 5,000 for equipment, subject to the production of payees' receipts which were not produced until September 1931, and then indicated that the amount contemplated had not been spent by the institution.

40. *The debt redemption scheme of the Government of India.*—The debt redemption scheme instituted with effect from the 1st April 1924 provided that there should be an annual charge against the revenues of Government of 4 crores plus one-eightieth of the excess of total debt outstanding, expressed in rupees, at the end of the preceding year over that outstanding on the 31st March 1923; sterling loans raised on or after the 1st April 1923 are for this purpose converted at 1s. 6d., those raised prior to this date being converted at 1s. 4d. The following calculations working out the total charge for 1931-32 have been audited and found correct :—

	Rs.
Total debt outstanding on 31st March 1931	10,28,53,00,000
Total debt outstanding on 31st March 1923	7,97,03,00,000
	<hr/>
Difference	2,31,50,00,000
One-eightieth of the above difference	2,89,38,000
Add four crores	4,00,00,000
	<hr/>
Total provision	6,89,38,000

41. The last figure of Rs. 6,89,38,000 thus represents the total charge to revenue during 1931-32 for reduction or avoidance of debt. It is shown in the appropriation account of grant No. 25—Interest on Ordinary Debt and Reduction or Avoidance of Debt against sub-heads F. and G. The amount shown under sub-head F. represents, as

detailed in paragraphs 42 (a) and 43 below, the expenditure in India towards the depreciation funds of certain 5 per cent. loans, while that shown in sub-head G is arrived at by difference.

42. The annual charge has, according to the scheme, to be applied towards meeting the following charges of an obligatory character involving the actual redemption of debt :—

(a) *Rupce payments*.—Payment into depreciation funds of 5 per cent. War Loans 1929-47, 5 per cent. Loan 1945-55 and 5 per cent. Loan 1939-44. (Sub-head F.).

(b) *Sterling payments*.—

(1) Railway sinking fund;

(2) the capital portion of railway annuities; and

(3) the capital portion of the annual payment in redemption of India's outstanding liability in respect of the British War Loan.

The balance, if any, remaining after making the above payments may be applied either to the avoidance of new borrowing or to the reduction or repayment of other debts as the Governor General in Council may think fit.

43. The notifications relating to the 5 per cent. loans mentioned in category (a) of the previous paragraph provide that $1\frac{1}{2}$ per cent. of the amounts of the loans will be taken each year to a depreciation fund, except in the case of the 1939-44 Loan for which the provision is the same percentage on the outstanding on the 31st March of the previous year. The actual charge made to sub-head F. was somewhat in excess of $1\frac{1}{2}$ per cent. and has not been objected to in audit as this does not appear to be contrary to the spirit of the undertakings given by Government.

44. The balance standing in the depreciation fund for these loans, to which the charge shown against sub-head F is credited, stood at Rs. 6,67,13,409 on the 31st March 1931. In 1931-32 the fund was debited with Rs. 3,41,28,996 representing the cost of purchase of securities of the loans concerned (the permanent debt being at the same time reduced by the face value of the securities) and with a net loss of Rs. 1,61,525 accrued on the sale of securities of the sinking fund investment account; it was also credited with Rs. 18,21,186 from interest on securities in the latter account. The purchases were made at rates below the issue rates of the respective loans, in accordance with the terms of the notifications relating to these loans.

45. As the total charge for the reduction or avoidance of debt is made in the Indian section of the accounts the sterling payments referred to in category (b) of paragraph 42 above are accounted for in the debt section of the English accounts. The Auditor of the Indian Home Accounts has certified that the sums of £200,000 and £1,597,462 were correctly paid during the year on account of railway sinking fund and capital portion of railway annuities respectively. No payment was made in respect of the British War Loan on account of remittance difficulties. This, however, did not affect the total amount provided in India as it merely increased the amount which merged in the general

balances of Government and thus in effect was utilised in the avoidance of new debt in India of a corresponding amount.

46. The undertakings given by Government in regard to the programme of debt redemption have therefore been carried out in full, and amortisation of debt has been effected at the rates and on the lines contemplated in the debt redemption scheme.

47. *Secret service expenditure.*—The Government of India have laid down rules which came into effect from 1931-32 for the regulation of secret service expenditure. Under these rules the items which should be treated as secret service have been specified and procedure for their accounting and check by the departmental officers has been prescribed. The accounts of such expenditure will not be subject to scrutiny by audit authorities and the controlling officers will furnish an annual certificate to the Audit Officer in a certain form. It is reported that all certificates required by the rules were duly received in the Accounts Offices concerned, except as noted below. The North-West Frontier Province Government reports that owing to prolonged correspondence between it and the Government of India on the subject orders were not issued to the various officers concerned until May 1932 and consequently the accounts for 1931-32 were not kept in the prescribed form. The Accountant General, Punjab, reports that the certificate is awaited in respect of one case only.

48. *Local audit.*—The Outside Audit Department of the office of the Accountant General, Central Revenues was constituted in July 1932 and made responsible for the conduct of all audits which cannot be carried out at headquarters, such as the audits of local funds, Public Works divisions, treasuries, commercial concerns, and various Government activities such as insolvency accounts and civil court deposits in Delhi. It also took over the work of co-ordination of Customs audit, as the most suitable arrangement which could be made at the time. As a measure of economy, the local inspections of various Government offices and Public Works inspections were relaxed to the extent of arranging for inspections once in three years only.

During 1931-32 the accounts of 27 civil offices and 5 Public Works Divisions were test audited locally and the grants-in-aid to local bodies were audited in the course of the audit of their accounts.

CHAPTER IV.—POINTS OUTSTANDING FROM PREVIOUS REPORT.

49. The Finance Department of the Government of India will, as usual, present to the Committee on Public Accounts a statement showing the action taken or proposed to be taken on various outstanding points raised by previous committees.

50. There are no important outstanding points which, from an audit point of view, merit special mention in this chapter. It is understood that excess demands, relating to 1930-31 will be submitted to the Legislative Assembly on the 30th March 1933.

CHAPTER V.—APPROPRIATION ACCOUNTS WITH COMMENTS THEREON.

Note.—In the Accounts "O" stands for Original Grant or Appropriation. "S" stands for Supplementary Grant or Appropriation.

GRAND SUMMARY of Appropriation Accounts.

No. and Name of Grant or Appropriation.	Final Appropriation.	Actual Expenditure.	Excess + Saving—.	Net reappropriation or surrender.	Remainder un-adjusted + or—.
	Rs.	Rs.	Rs.	Rs.	Rs.
16. Customs					
Voted .	75,52,900	66,37,786	—9,15,114	—7,94,597	—1,20,517
Non-voted.	21,78,848	21,75,338	—3,490	..	—3,490
17. Taxes on Income					
Voted .	71,74,900	69,33,372	—2,41,528	—51,711	—1,89,817
Non-voted .	3,62,470	3,54,871	—7,599	..	—7,599
18. Salt					
Voted .	80,46,000	72,93,681	—7,52,319	—6,07,716	—1,44,603
Non-voted .	47,95,989	47,73,829	—22,161	..	—22,161
19. Opium					
Voted .	79,04,000	77,11,018	—1,92,982	—1,71,356	—21,629
Non-voted .	2,83,998	2,66,271	—17,727	..	—17,727
20. Stamps					
Voted .	2,000	7,762	+5,762	—530	+6,292
Non-voted .	5,145	8,183	+38	..	+38
21. Forest					
Voted .	8,36,000	6,61,937	—1,74,063	—1,66,000	—8,064
Non-voted .	2,58,335	2,58,110	—225	..	—225
22. Irrigation, etc.—Charged to Revenue					
Voted .	17,16,000	16,03,713	—1,12,287	—3,900	—1,08,387
Non-voted .	16,31,760	14,96,361	—36,399	..	—36,399
25. Interest on ordinary Debt, etc.					
Voted .	3,27,09,000	3,13,68,750	—13,40,250	—12,97,000	—43,250
Non-voted .	8,43,87,000	8,13,59,850	—28,27,150	..	—28,27,150
26. Interest on Miscellaneous obligations					
Voted .	47,78,000	48,90,238	+1,12,238	..	+1,12,238
Non-voted .	8,09,50,581	7,94,20,546	—6,30,035	..	—6,30,035
27. Staff, Household and Allowances of the Governor General					
Voted .	4,50,000	4,45,419	—4,581	—18,360	+13,779
Non-voted .	10,16,906	9,76,252	—40,654	..	—40,654
28. Executive Council					
Voted .	80,900	84,042	—6,858	—13,100	+6,242
Non-voted .	4,72,119	4,70,373	—1,800	..	—1,800
29. Council of State					
Voted .	1,75,000	1,01,685	—23,315	..	—23,315
Non-voted .	57,525	55,460	—2,065	..	—2,065
30. Legislative Assembly and Legislative Assembly Department					
Voted .	8,50,000	7,57,276	—92,724	—38,410	—54,314
Non-voted .	89,500	82,649	—6,851	..	—6,851
31. Foreign and Political Department					
Voted .	9,14,000	8,49,839	—64,161	—36,795	—27,366
Non-voted .	2,69,268	2,66,013	—3,255	..	—3,255
32. Home Department					
Voted .	6,93,000	6,60,822	—92,178	—91,044	—1,124
Non-voted .	13,32,868	13,39,317	+6,449	..	+6,449

No. and Name of Grant or Appropriation.	Final Appropriation.	Actual Expenditure.	Excess + Saving—.	Net reappropriation or surrender.	Remainder un-adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
33. Public Service Commission					
Voted	94,000	80,075	—13,925	—9,200	—4,725
Non-voted	2,30,900	2,26,393	—4,517	..	—4,517
34. Legislative Department					
Voted	3,41,000	3,08,914	—32,086	—31,715	—371
Non-voted	1,80,145	1,79,930	—215	..	—215
35. Department of Education, Health and Lands					
Voted	6,08,000	5,58,695	—49,405	—47,595	—1,810
Non-voted	1,83,277	1,87,173	—1,104	..	—1,194
36. Finance Department					
Voted	16,77,000	9,80,168	—90,832	—87,343	—3,489
Non-voted	3,47,459	3,45,396	—2,144	..	—2,144
37. Separation of Accounts from Audit					
Voted	15,27,000	10,32,183	—4,94,817	—4,60,352	—34,465
Non-voted	88,000	83,509	—4,491	..	—4,491
38. Commerce Department					
Voted	3,64,000	3,56,571	—7,429	—7,487	+ 58
Non-voted	1,13,069	1,12,632	—437	..	—437
39. Army Department					
Voted	5,38,900	4,68,479	—40,421	—35,025	—5,396
Non-voted	96,449	94,839	—1,610	..	—1,610
40. Department of Industries and Labour					
Voted	5,05,000	4,37,212	—67,788	—57,380	—10,408
Non-voted	1,35,084	1,30,865	+1,781	..	+1,781
41. Central Board of Revenue					
Voted	1,70,000	1,57,295	—12,705	—12,512	—193
Non-voted	1,09,210	1,08,708	—502	..	—502
42. Payments to Provincial Governments, etc.					
Voted	2,78,000	2,74,389	—3,611	—2,925	—686
Non-voted	1,55,690	1,55,101	—499	..	—499
43. Audit					
Voted	89,14,000	85,92,195	—3,21,805	—2,88,830	—32,975
Non-voted	10,12,640	9,43,975	—68,665	..	—68,665
44. Administration of Justice	55,000	53,084	—1,916	—1,275	—641
45. Police					
Voted	2,01,000	1,87,070	—13,930	—1,656	—12,274
Non-voted	2,19,595	2,05,996	—13,599	..	—13,599
46. Ports and Pilotage					
Voted	13,17,000	11,41,056	—1,75,944	—1,62,180	—13,764
Non-voted	11,77,039	11,70,773	—6,307	..	—6,307
47. Lighthouses and Lightships					
Voted	12,82,000	10,34,889	—2,47,311	—2,35,281	—12,030
Non-voted	20,761	20,216	—545	..	—545
48. Survey of India					
Voted	33,43,000	28,10,928	—5,32,074	—5,17,980	—14,094
Non-voted	7,53,700	7,23,642	—30,058	..	—30,058
49. Meteorology					
Voted	20,49,000	16,76,980	—3,72,020	—3,05,113	—66,907
Non-voted	1,06,625	1,05,044	—981	..	—981
50. Geological Survey					
Voted	2,57,000	2,00,167	—56,833	—28,640	—28,193
Non-voted	2,92,740	2,78,650	—14,190	..	—14,190
51. Botanical Survey					
Voted	2,54,000	1,83,079	—70,921	—69,724	—1,195
Non-voted	35,089	33,476	—1,604	..	—1,604
52. Zoological Survey					
Voted	1,54,000	1,33,286	—20,714	—19,598	—1,116
Non-voted	49,703	49,510	—193	..	—193

No. and Name of Grant or Appropriation.		Final	Actual	Excess+	Net	Remainder
		Appropriation. Rs.	Expenditure. Rs.	Saving— Rs.	reappropriation or surrender. Rs.	unadjusted + or — Rs.
53. Archaeology						
	Voted .	13,74,000	10,22,621	—3,51,379	—3,28,574	—22,805
	Non-voted .	1,55,962	1,69,474	+13,512	..	+13,512
54. Mines						
	Voted .	1,40,000	1,24,823	—15,177	—15,511	+334
	Non-voted .	1,18,064	1,16,716	—1,348	..	—1,348
55. Other Scientific Departments		5,54,000	3,19,651	—4,349	—4,058	—291
56. Education						
	Voted .	18,72,000	18,42,941	—29,059	—26,267	—2,792
	Non-voted .	42,571	41,990	—581	..	—581
57. Medical Services						
	Voted .	6,90,000	6,38,974	—51,026	—47,201	—3,826
	Non-voted .	2,53,837	2,54,922	—18,915	..	—18,915
58. Public Health						
	Voted .	12,07,000	11,32,043	—74,957	—61,742	—13,215
	Non-voted .	1,62,728	1,58,513	—4,215	..	—4,215
59. Agriculture						
	Voted .	15,06,000	13,04,074	—1,41,926	—97,681	—44,045
	Non-voted .	1,74,275	1,70,503	—3,772	..	—3,772
60. Imperial Council of Agricultural Research Department						
	Voted .	7,01,000	6,42,357	—58,643	—53,815	—4,828
	Non-voted .	79,845	79,640	—245	..	—245
61. Civil Veterinary Services						
	Voted .	7,41,000	5,79,292	—1,61,708	—1,54,389	—7,319
	Non-voted .	73,805	70,816	—2,989	..	—2,989
62. Industries						
	Voted .	1,74,000	1,48,493	—25,507	—21,008	—3,999
	Non-voted .	14,749	14,666	—74	..	—74
63. Aviation						
	Voted .	31,40,000	16,33,938	—15,06,062	—14,94,296	—11,766
	Non-voted .	18,845	18,078	—767	..	—767
64. Commercial Intelligence and Statistics						
	Voted .	5,23,000	2,53,631	—2,69,369	—2,66,210	—3,159
	Non-voted .	51,163	53,269	+2,106	..	+2,106
65. Census						
	Voted .	31,13,000	25,90,022	—5,13,978	—4,69,308	—1,04,670
	Non-voted .	2,72,955	2,59,665	—3,290	..	—3,290
66. Emigration—Internal						
	Voted .	36,000	29,488	—6,512	—4,330	—2,182
	Non-voted .	10,950	10,982	+32	..	+32
67. Emigration—External						
	Voted .	2,03,000	1,90,190	—12,810	—16,574	+3,764
	Non-voted .	53,954	49,146	—3,908	..	—3,908
68. Joint Stock Companies						
	Voted .	1,16,000	1,01,675	—14,325	—10,842	—3,483
	Non-voted .	31,483	31,566	+73	..	+73
69. Miscellaneous Departments						
	Voted .	6,21,000	5,76,204	—44,796	—30,074	—14,722
	Non-voted .	55,247	52,349	—2,898	..	—2,898
70. Indian Stores Department						
	Voted .	6,42,000	5,88,543	—53,457	—7,700	—45,757
	Non-voted .	1,49,300	1,48,577	—723	..	—723
71. Currency						
	Voted .	48,38,000	42,33,891	—6,04,109	—7,25,311	+1,21,202
	Non-voted .	1,50,656	1,44,628	—6,028	..	—6,028

No. and Name of Grant or Appropriation.		Final	Actual	Excess+	Net	Remainder
		Appropriation.	Expenditure.	Saving—.	reappropriation or surrender.	unadjusted + or—.
		Rs.	Rs.	Rs.	Rs.	Rs.
72. Mint						
	Voted .	55,94,000	30,77,352	—25,16,648	—65,071	—24,51,677
	Non-voted .	1,07,725	1,07,515	—207	..	—207
73. Civil Works						
	Voted .	2,26,40,000	2,11,88,273	—14,51,727	—13,12,015	+60,288
	Non-voted .	11,44,561	8,89,430	—2,55,431	..	—2,55,431
74. Superannuation Allowances and Pensions						
	Voted .	46,98,000	56,60,750	+9,62,750	..	+9,62,750
	Non-voted .	2,19,11,299	2,14,43,308	—4,67,991	..	—4,67,991
75. Stationery and Printing						
	Voted .	62,57,000	55,29,807	—7,27,193	—8,53,760	+1,26,567
	Non-voted .	77,923	79,944	+2,021	..	+2,021
76. Miscellaneous						
	Voted .	15,85,000	14,45,200	—1,39,800	—34,818	—1,04,982
	Non-voted .	31,57,234	31,62,318	+5,084	..	+5,084
76a. Expenditure on Retrenched personnel charged to Revenue						
	Voted .	..	2,69,155	+2,69,155	..	+2,69,155
	Non-voted .	..	14,126	+14,126	..	+14,126
77. Refunds						
	Voted .	84,42,000	90,31,307	+5,89,307	—7,62,719	+12,41,024
	Non-voted .	2,42,97,475	2,09,65,491	—33,28,982	..	—33,28,982
78. North West Frontier Province						
	Voted .	1,11,39,000	1,05,32,118	—6,06,882	—4,37,361	—1,09,621
	Non-voted .	1,30,63,258	1,29,62,090	—1,01,168	..	—1,01,168
79. Baluchistan						
	Voted .	31,27,000	27,65,681	—3,61,319	—3,21,873	—39,446
	Non-voted .	44,37,810	43,68,631	—69,179	..	—69,179
80. Delhi						
	Voted .	43,69,000	44,74,697	+1,05,697	..	+1,05,697
	Non-voted .	2,87,052	2,79,070	—7,982	..	—7,982
81. Ajmer-Merwara						
	Voted .	16,97,000	13,95,840	—3,01,160	—2,60,970	—10,190
	Non-voted .	1,17,760	1,17,977	+217	..	+217
82. Andamans and Nicobar Islands						
	Voted .	40,06,000	36,09,079	—3,96,921	—2,74,117	—1,24,804
	Non-voted .	2,05,753	2,18,678	+12,925	..	+12,925
83. Rajputana						
	Voted .	5,55,000	4,48,334	—1,06,666	—1,05,810	—856
	Non-voted .	7,61,030	7,60,627	—403	..	—403
84. Central India						
	Voted .	5,66,000	4,27,401	—1,38,599	—1,26,120	—12,479
	Non-voted .	7,09,311	7,19,798	+10,487	..	+10,487
85. Hyderabad						
	Voted .	3,19,000	2,52,141	—66,859	—62,005	—4,254
	Non-voted .	6,39,240	6,12,415	—27,825	..	—27,825
86. Expenditure in England under the Control of the Secretary of State						
	Voted .	10,34,000	17,43,704	—1,90,296	—1,29,000	—61,296
	Non-voted .	19,96,000	18,72,817	—1,23,183	..	—1,23,183
87. Expenditure in England under the Control of the High Commissioner						
	Voted .	33,54,000	28,87,949	—4,66,051	—3,60,000	—1,06,051
	Non-voted .	43,01,000	42,08,625	—92,375	..	—92,375

No. and Name of Grant or Appropriation.	Final Appropriation.	Actual Expenditure.	Excess + Saving—.	Net reappropriation or surrender.	Remainder unadjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Excise</i>	2,40,000	2,08,696	—31,404	..	—31,404
<i>Ecclesiastical</i>	25,46,842	28,00,083	—46,557	..	—46,557
<i>Political</i>	1,05,60,625	1,04,05,334	—1,55,241	..	—1,55,241
<i>Frontier Watch and Ward</i>	1,17,76,663	1,18,94,213	+1,17,550	..	+1,17,550
<i>Territorial and Political Pensions</i>	32,34,596	31,13,527	—1,21,063	..	—1,21,063
<i>Bangalore</i>	15,56,601	13,29,719	—26,882	..	—26,882
<i>Western India States Agency</i>	14,12,929	13,94,764	—18,165	..	—18,165
88. Capital Outlay on Security Printing	1,000	—3,81,991	—3,82,991	..	—2,82,991
89. Forest Capital Outlay	1,000	..	—1,000	..	—1,000
90. Irrigation Works—not charged to Revenue					
Voted	64,000	8,019	—55,981	—50,000	—5,981
Non-voted	1,000	727	—273	..	—273
93. Capital outlay on Currency Note Press	5,000	—5,843	—10,843	—4,000	—6,843
94. Capital outlay on Vizagapatnam Harbour					
Voted	43,15,000	36,48,040	—6,66,960	..	—6,66,960
Non-voted	3,800	2,327	—673	..	—673
95. Capital outlay on Lighthouses and Lightships	1,000	..	—1,000	..	—1,000
96. Commuted Value of Pensions					
Voted	29,90,000	29,38,826	—51,174	—2,07,000	+1,55,826
Non-voted	12,29,000	12,93,116	+64,116	..	+64,116
96-A. Expenditure on Retrenched personnel charged to Capital					
Voted . . . . .	..	1,42,779	+1,42,779	..	+1,42,779
Non-voted . . . . .	..	2,708	+2,708	..	+2,708
97. Delhi Capital Outlay					
Voted	21,63,000	11,61,141	—10,01,859	—14,55,960	+4,54,110
Non-voted	3,12,290	2,59,523	—12,673	..	—12,673
98. Interest Free Advances	76,29,000	61,43,927	—17,85,073	—17,86,000	—47,673
99. Loans and Advances bearing interest	15,14,41,000	13,60,00,913	—1,54,40,087	—5,69,000	—1,48,81,087
Totals { Voted	36,83,06,600	33,30,66,300	—3,52,40,400	—1,87,86,140	—1,64,54,260
Non-voted	29,38,86,147	28,55,13,822	—83,72,325	..	—83,72,325

Amount of excess to be covered by excess grants or appropriations :

	Rs.
Voted	21,86,688
Non-voted	3,03,283

Audit Certificate.

I certify that in respect of the transactions included in the Appropriation Accounts, I have either applied the necessary test audit myself or have received assurance from the other audit authorities to that effect. The accounts are correct (subject to the observations in the Report) according to the best information available to the audit authorities concerned.

J. F. MITCHELL, I.C.S.,

Accountant General, Central Revenue.

GRANT No. 16.—CUSTOMS.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1932, compared with the Sum Granted, to defray the Expenses in connection with the collection of CUSTOMS REVENUE.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reapprop- riation or surrender.	Remainder un- adjusted + or — Ra.
Ra.	Ra.	Ra.		Ra.	Ra.
Major Head "1—CUSTOMS".					
A.—Sea Customs Charges at the Ports :					
A. 1.—Pay of Officers					
Non-voted O. 3,53,500 }					
S. (a)—54,537 }	2,98,963	3,12,011	+13,048	+15,513	—2,465
Additional funds provided as an excessive deduction had previously been made for probable savings.					
Voted	4,34,200	3,82,641	—51,559	—50,516	—1,043
A. 2.—Pay of Establishments	47,75,000	43,79,619	—3,95,381	—3,65,761	—29,620
See Note 1.					
A. 3.—Overtime and Holiday Allowances	9,70,800	6,36,613	—3,33,987	—2,93,176	—40,811
Reduction [mainly in Bengal (Ra. 1,76,730) and Bombay (Ra. 85,512)], owing to decline in shipping activities as a result of trade depression. Final savings, mainly in Burma, were not fully surrendered as heavy shipping was anticipated in the open season in Burma i.e. in January and February 1932. See Note 3.					
A. 4.—Other Allowances, Hono- raria, etc.					
Non-voted O. 92,600 }					
S. (b)—6,630 }	85,970	65,769	—20,101	—16,333	—3,763
Reduction in appropriation due mainly to payment of house rent allowance at lower rates, less expenditure on passages and cuts in compensatory and conveyance allowances. Final saving mainly in Bombay (Ra. 3,092) owing to less expenditure on travelling allowances and passages.					
Voted	2,33,100	1,77,925	—55,175	—44,717	—10,458
Mainly in Bombay (Ra. 3,800) and Bengal (Ra. 4,800). Less payment of rewards due to suppression of smuggling (Ra. 4,781) and smaller expenditure on passages, rewards and house rent allowances (Ra. 3,783) account for the greater part of the saving. See Note 1.					
A. 5.—Purchase and Repairs of Boats					
	41,500	25,310	—16,190	—9,580	—6,640
Due mainly to smaller charges on repairs in Bengal as a measure of economy. See Note 1 and Important Comments.					
A. 6.—Stores and Equipments of Boats					
	29,900	24,414	—5,486	—4,040	—1,446
A. 7.—Special Payments in connection with the detection of offences under the Sea Customs and Allied Acts					
	3,400	1,055	—2,345	—750	—1,595
A fluctuating item depending upon the number of cases requiring payment. No cases were detected in Burma during the year, hence (mainly) the saving.					
A. 8.—Other Supplies and Services					
	1,44,100	93,963	—50,137	—36,645	—13,492
Mainly in Burma, as a result of inadequate surrender (Ra. 9,782). Reduction in appropriation chiefly in Bengal (Ra. 43,500) owing to reduction in expenditure on rewards. See Note 1.					
A. 9.—Contingencies					
	2,49,800	2,55,857	+6,057	+11,977	—5,920
Additional funds mainly for purchase of books and publications in Bombay not originally provided for.					

(a) Sanctioned in February—March.

(b) Sanctioned in May—Ra. 3,945 and March—Ra. 968.

Major Head and Sub-head.	Final Ap- ropriation.	Actual Expendi- ture.	Excess + Saving —.	Net reap- propriation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Sea Customs, etc.—<i>concd.</i>					
A. 10.—Establishment Charges paid to other Govern- ments, Departments, etc.	2,13,000	2,66,045	—8,855	+7,377	—16,233
Less commission to Posts and Telegraphs Department for collection of customs duty than anticipated. See also Note 1.					
A. 11.—Grants-in-aid, Contri- butions, and donations.					
Non-voted . . . . .	..	1,017	+1,017	+820	+197
Additional funds for passage contribution of an officer.					
Voted	2,42,800	1,68,880	—73,920	—78,000	+1,080
Surrender due to restricted grants-in-aid on account of heavy fall in Sunday penalty fees resulting from depression in trade. See Notes 2 and 3.					
A. 12.— <i>Deduct</i> —Contributions, etc.	—84,900	—59,339	+25,561	+14,214	+11,347
Less recoveries due chiefly to abolition and reduction of establishments entertained for private firms.					
A. 13.— <i>Deduct</i> —Probable Sav- ings	—78,400	..	+78,400	+78,400	..
Fully realised.					
B.—Assignments and Compensations					
Non-voted O. 16,45,000 }					
S. (a) 1,49,015 }	17,94,015	17,96,561	+2,546	..	+2,546
Additional funds for payment of arrear contribution to Cochin Durbar under Interparliamentary Trade Convention.					
Voted	19,000	20,740	+1,740	..	+1,740
Due to payments of arrears in Bombay.					
C.—Land Customs Charges :					
C. 1.—Pay of Officers . . .	21,500	18,346	—3,154	—2,983	—171
C. 2.—Pay of Establishments .	2,02,800	1,90,760	—12,040	—11,986	—54
C. 3.—Other Charges . . .	1,30,900	1,13,725	—17,175	—10,491	—6,684
Economy.					
C. 4.— <i>Deduct</i> —Recoveries from the French Gov- ernment towards the cost of Establishment at Karikal	—400	—604	—404	..	—404
In Madras. Excess recovery represents the cost of the temporary establishment employed on behalf of a private firm.					
D.—English Charges (High Commis- sioner) on Stores					
	4,000	2,831	—1,169	—1,000	—169
Due to reduction in indents.					
E.—Loss or Gain by Exchange . . .	..	15	+15	+50	—35
F.—Reduction made by the Legisla- tive Assembly	—100	..	+100	..	+100
Realised.					
Non-voted I	21,78,848	21,75,353	—3,495	..	—3,495
Totals {	Gross	76,38,200	66,97,029	—9,40,271	—8,08,811
	Deductions	—85,300	—60,143	+25,157	+14,214
	Net	75,52,900	66,37,786	—9,15,114	—7,94,597
—1,20,517					

(a) Sanctioned in September Rs. 1,40,715 and March—Rs. 700.

[NOTES.]

1. Following instances of wrong provision have been brought to the notice of Controlling officers for correcting the estimates from 1932-33 onwards.

Bombay.—Provision for Uniform allowance included under Sub-head A. 4 (Voted) instead of sub-head A. 8 (Rs. 14,200).

Burma.—Share of cost of launch for the combined Ports and Customs Department, Mergui provided under sub-head A. 5 instead of A. 10 (Rs. 7,000).

Bengal.—Cost of police guard supplied to the Chittagong Custom House provided under sub-head A. 2 instead of A. 10 (Rs. 800).

2. Sub-head A. 11.—Voted.—The total expenditure under "Grants-in-aid, Contributions and Donations" is made up of contributions to the following institutions:—

	Rs.
<i>Bombay</i> —	
(1) Prince of Wales Seamen's Institute	2,390
(2) Customs Clubs	5,735
(3) Bombay Education Society	1,000
(4) Loans and Grants Funds	2,641
(5) Indian Sailors' Home	88,000
<i>Karachi</i> —	
(6) Customs Recreation Club	2,007
(7) Red Cross Society (Maternity and Child welfare Centre)	797
(8) Civil Hospital Aid and Nursing Association	1,593
<i>Bengal</i> —	
(9) Service Sunday Fees Fund, Calcutta Custom House	9,176
(10) Seamen's Welfare Committee	23,895
(11) Charitable dispensaries, Kidderpore and Budge Budge Docks	280
(12) Sunday Fees Fund, Chittagong	438
(13) Customs Recreation Club, Chittagong	120
<i>Madras</i> —	
(14) Port Staff Club	797
(15) Customs Benefit Fund	1,000
(16) Library	593
<i>Burma</i> —	
(17) Mayo Marine Club, Rangoon	4,779
(18) Port Commissioner's Dispensary, Rangoon	1,980
(19) Seamen's Mission, Rangoon	4,381
(20) Customs Benevolent Fund, Rangoon	7,965
(21) Customs Club, Rangoon	3,186
(22) Civil General Hospital, Rangoon	1,593
(23) Civil Hospital and Volunteer's Club, Akyab	996
(24) Civil Hospital, Tavoy	191
(25) Civil Hospital, Margui	319
(26) Seafarer's Club, Rassein	1,434
(27) General Hospital and Customs Club, Moulmein	1,594
	<hr/>
	1,68,880

3. The actual receipts realised and expenditure incurred during the year on account of overtime and holiday allowances and grants-in-aid, contributions and donations, (i.e., sub-head A. 3 plus sub-head A. 11, voted) are detailed below :—

	Receipts.	Expenditure.
	Rs.	Rs.
Bengal	1,09,769	2,18,543
Madras	67,714	76,629
Bombay	2,12,503	3,58,185
Burma	2,32,142	1,52,336
	7,12,128	8,05,693

In previous years the corresponding totals have been—

	Receipts.	Expenditure.
	Rs.	Rs.
1927-28	12,53,778	10,46,059
1928-29	12,61,034	11,48,852
1929-30	11,72,658	10,55,850
1930-31	9,58,235	9,27,429

The special grant of Rs. 88,000 made in Bombay for the Indian Sailor's Home was made from accumulations in the Sunday Penalty Fees Fund.

IMPORTANT COMMENTS.

1. The total Customs receipts and the net expenditure of the Department have been as follow in recent years :—

Year.	(Figures in lakhs of rupees.)	
	Receipts.	Expenditure.
1927-28	48.21	85
1928-29	49.28	94
1929-30	51.28	98
1930-31	46.81	92
1931-32	46.44	88

The decrease in expenditure in 1931-32 as compared with the previous year is due to the extent of 3 lakhs to reductions under pay (officers and establishment) and to the extent of 2 lakhs to reductions under A.-3—Overtime and holiday allowances. There was an increase under sub-head B.—Assignments and Compensations for arrear contributions to the Cochin Durbar under the Interportal Trade Convention.

2. *Abolition of contract grant.*—In connection with the overbudgeting observed under the heads "Purchase and Repairs of Boats" and "Stores and Equipments of Boats", the Public Accounts Committee in their Report on the accounts for 1929-30 observed that the contract grants for the expenditure under those heads had been fixed too high and that the matter should be looked into in connection with the next budget. As a result of this recommendation the Government of India have abolished the fixed Contract grant for "Purchase and Repairs of Boats" with effect from the 1st April 1933 and in future the budget provision under that head will be made on the basis of actuals and probable requirements of the year. The Collectors of Customs have been authorised to incur such expenditure within the budget provision subject to a certain monetary limit in the case of each vessel. The expenditure under the head "Stores and equipments of Boats" is not incurred on a system of contract grants but provision under the head is made on the basis of actuals and probable requirements of the year.*

*Accountant General, Bombay.

GRANT No. 17.—TAXES ON INCOME.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1932, compared with the Sum Granted, to defray the Expenses in connection with the COLLECTION of INCOME-TAX.

Major Head and Sub head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —	Net reappropriation or surrender.	Remainder unadjusted + or —.
MAJOR HEAD "2.—TAXES ON INCOME."	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Collection of Income-Tax:					
A. 1.—Pay of Officers					
Non-voted O. 3,57,500 } S. (a)—41,186 }	3,16,514	3,18,485	+1,871	+3,111	—1,240
Voted	27,78,500	26,30,581	—1,47,919	—1,07,533	—40,381
	See Note 1.				
A. 2.—Pay of Establishments					
Non-voted O. 14,000 } S. (b)—220 }	15,680	13,192	+112	+263	—141
Voted	30,75,600	29,77,249	—98,351	—28,077	—70,274
Mainly the result of retrenchment and non-employment of full temporary additional staff to deal with lower taxable incomes. In several provinces, and specially in Bengal and Bombay more might have been surrendered under this head. See Note 1.					
A.3.—Allowances, Honoraria, etc.					
Non-voted O. 49,600 } S. (c)—12,188 }	37,452	23,502	—13,950	—8,432	—5,493
	Restricted touring.				
Voted	6,36,300	5,22,754	—1,13,546	—35,644	—77,002
Chiefly on account of less touring, reduction in the rates of certain allowances and non-entertainment of full temporary and additional staff. More might have been surrendered under this head in several provinces, specially in Bengal, Madras, Bombay and Bihar and Orissa.					
A. 4.—Supplies and Services	11,500	6,131	—5,369	—3,161	—2,208
Surrender offered in Burma was inadequate.					
A. 5.—Works	2,900	15,268	+12,368	+7,600	+4,768
Mainly in Madras (Rs. 5,058) due to the purchase of the military building for the Income-tax officer at Bellary for which funds were provided by reappropriation under A. 6—contingencies. See Note 1.					
A. 6.—Contingencies					
Non-voted	1,500	1,246	—254	—79	—175
Voted	6,91,700	7,60,731	+69,031	+1,06,107	—37,076
The reappropriations sanctioned to meet increased expenditure on account of lowering of taxable limit proved high. See also A. 5. and Note 1. In Bengal Rs. 9,000 was offered for surrender, but too late for acceptance.					
A. 7.—Establishment Charges paid to other Governments, etc:					
A. 7. (1).—United Provinces	700	556	—144	..	—144
A. 7. (2).—Burma	17,000	19,102	+2,102	+2,102	..
Reappropriated for additional staff employed in District Offices of Local Governments.					
A. 7. (3).—Assam	5,000	4,650	—350	—200	—150
A. 7. (4) Coorg	1,000	1,000	..	..	..
A. 8.—Grants-in-aid, Contributions, etc.	1,800	6,263	+4,463	+4,857	—424
Additional appropriation to meet cost of passages not originally anticipated.					

(a) Sanctioned in March.

(b) Sanctioned in August—Rs. 770 and March—Rs. 150.

(c) Sanctioned in July—Rs. 488; August—Rs. 200 and March—Rs. 11,500.

Major Head and Sub-head.		Final Appropriation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation or surrender.	Remainder un- adjusted + or —.	
		Ra.	Ra.	Ra.	Ra.	Ra.	
A.—Collection of Income-Tax— <i>concl.</i>							
A. 9.—Deduct—Contributions, etc.							
O. —17,700							
S. (d) 4,584		—13,016	—12,497	+519	+460	+59	
A. 10.—Deduct—Probable Sav- ings		—40,200	..	+40,200	+6,900	+33,300	
Fully realised.							
B.—Reduction made by the Legislative Assembly		—100	..	+100	..	+100	
Realised.							
Totals	{	Gross	3,75,426	3,67,368	—8,058	—460	—7,598
		Deductions	—13,016	—12,497	+519	+460	+59
		Net	3,62,410	3,54,871	—7,539	..	—7,539
		Voted	71,74,900	60,33,372	—2,41,528	—51,711	—1,89,817

(d) Sanctioned in March.

NOTES.

1. Attention of Controlling officers has been separately drawn to the following instances of wrong provision noticed in the grant.

Madras—Provision for the purchase of the military Building for the Income-Tax Officer, Bellary, included under sub-head A. 6 instead of A. 5.

Central Provinces.—Appropriation for additional officers in connection with the assessment of lower incomes was incorrectly provided under A. 2 (voted) instead of under A. 1 (Voted).

2. The large voted savings under sub-heads A. 1, A. 2, A. 3, and A. 6 contribute mainly to the large saving under the grant, and are attributable chiefly to the uncertainty about the additional staff that would be required to cope with work in connection with the assessment of lower incomes, necessitated by the coming into force of the Supplementary Finance Act. It is a common feature of administration that when increases of establishment are contemplated insufficient allowance is frequently made for the inevitable delays which are apt to occur.

GRANT NO. 18—SALT.

See also Commercial Appendix.

SUMMARY BY ACCOUNTS of the Sum Expended, in the Year ended 31 March 1932, compared with the Sum Granted, to defray Expenses in connection with SALT.

Accounts.	Final Appropriation.	Actual Expenditure.	Excess + Saving—	Net reappropriation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
Account I.—Northern India Salt Revenue Department :					
<i>Non-voted</i>	35,18,417	34,97,303	—21,114	—6,300	—14,814
Voted { Gross	29,47,500	28,07,407	—1,40,093	—59,406	—70,887
{ Deductions	—2,05,500	—3,42,493	—46,993	—50,257	+ 3,264
{ Net	26,52,000	24,64,914	—1,87,086	—1,19,663	—67,423
Account II.—Provinces :					
<i>Non-voted</i>	6,77,553	6,76,526	—1,027	+ 6,300	—7,337
Voted { Gross	54,10,700	48,44,612	—5,66,088	—4,89,298	—76,790
{ Deductions	—16,700	—13,545	+ 855	+ 1,245	—390
{ Net	53,94,000	48,28,767	—5,65,233	—4,88,053	—77,180
Totals { <i>Non-voted</i>					
{ Gross	41,95,980	41,73,829	—22,151	..	—22,151
{ Deductions	83,58,200	76,52,019	—7,06,181	—5,58,704	—1,47,477
{ Net	—3,12,200	—3,58,338	—46,138	—49,012	+ 2,874
	80,46,000	72,93,081	—7,52,319	—6,07,716	—1,44,603

ACCOUNT I.—NORTHERN INDIA SALT REVENUE DEPARTMENT.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—	Net reappropriation or surrender.	Remainder un- adjusted + or —
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEADS "3—SALT" AND "3-A—CAPITAL OUTLAY ON SALT WORKS".					
A.—Revenue Expenditure—Working Expenses :					
A. 1.—Direction					
A. 1 (1).—Pay of Officers :					
<i>Non-voted</i> O. 36,300	33,462	33,473	+ 11	+ 11	..
S. (a) —2,833					
Voted	11,500	13,317	+ 1,817	+ 1,818	—1
Additional appropriation for an officer on special duty.					
A. 1 (2).—Pay of Establishments	45,000	46,246	+ 646	+ 1,374	—728
A. 1 (3).—Allowances, Honoraria, etc.					
<i>Non-voted</i>	4,700	4,749	+ 49	+ 124	—84
Voted	9,300	9,712	+ 412	+ 750	—318
A. 1 (5).—Contingencies	13,000	13,908	+ 908	+ 1,904	—696
A. 1 (6).—Grants-in-aid. Contributions, etc.	600	600	..	..	..
A. 2.—Manufacture :					
A. 2 (1).—Pay of Officers	79,000	77,749	—1,251	—1,396	+ 145
A. 2 (2).—Pay of Establishments	1,94,700	1,92,009	—2,691	—987	—1,704
A. 2 (3).—Allowances, Honoraria, etc.	10,400	10,513	+ 113	+ 434	—321

(a) Sanctioned in July—Rs. 1,900 and February—Rs. 840.

ACCOUNT I.—NORTHERN INDIA SALT REVENUE DEPARTMENT—*contd.*

Major Head and Sub-head.	Final appropriation.	Actual Expendi- ture.	Excess + Saving—	Net reappropri- ation or surrender.	Remainder un- adjusted + or —
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Revenue Expenditure—Working Expenses—<i>contd.</i>					
A. 2 (4).—Supplies and Services:					
A. 2 (4) (a).—Manufacture and Excavation Charges	10,29,800	9,51,307	—78,493	—78,196	—297
Appropriation reduced on account of low output of salt.					
A. 2 (4) (b).—Other Charges	1,17,200	1,26,736	+9,536	—4,843	+14,379
Final excess due to write-off of certain assets. The adjustment for the write-off was made too late for necessary arrangement of funds. See D. 2. Expenditure includes Rs. 27,234 representing losses written off on account of disposal of unserviceable plant and machinery (Rs. 13,450), dismantling of buildings and other works (Rs. 13,877) and petty items (Rs. 7).					
A. 2 (5).—Contingencies	21,900	26,258	+4,458	+5,011	—553
Additional appropriation for cost of current for residential buildings.					
A. 3.—Wagelement:					
A. 3 (1).—Pay of Officers	65,900	52,230	—13,670	—13,775	+105
Death of an officer and consequent absorption of a supernumerary officer account for the reduction in appropriation.					
A. 3 (2).—Pay of Establishments	1,21,400	1,15,282	—6,118	—5,147	—971
A. 3 (3).—Allowances, Honoraria, etc.	5,000	5,348	+348	+917	—569
A. 3 (4).—Supplies and Services:					
A. 3 (4) (a).—Dispatch Charges	1,07,400	1,16,528	+9,128	+11,492	—2,364
Additional appropriation for larger clearances of salt at Sambhar due to larger demands.					
A. 3 (4) (b).—Other Charges	20,900	13,646	—7,254	—1,406	—5,848
Postponement of repairs to buildings. Funds not fully surrendered.					
A. 3 (5).—Contingencies	8,600	10,928	+2,328	+2,736	—408
See A. 2(5).					
A. 4.—Stores and Workshop Establishment:					
A. 4 (1).—Pay of Officers	24,100	23,278	—822	—705	—117
A. 4 (2).—Pay of Establishments	31,100	31,465	+365	+417	—52
A. 4 (3).—Allowances, Honoraria, etc.	1,300	1,294	—6	+106	—111
A. 4 (4).—Supplies and Services	1,51,800	1,72,761	+20,961	+18,143	+2,818
Additional appropriation for larger expenditure on the purchase of materials for the Electric Power Houses was inadequate.					
A. 4 (5).—Contingencies	1,300	2,729	+1,429	+1,619	—90
Additional appropriation for arrears rent of telephone and cost of electric current supplied to buildings.					
A. 4 (6).—Debit—Recoveries for Services rendered to other branches of the Department, etc.	—5,91,100	—3,01,776	—10,675	—14,140	+3,465
Cost of electric current supplied to office and residential buildings of the other branches of the Department. Addition to appropriation was excessive.					

ACCOUNT I.—NORTHERN INDIA SALT REVENUE DEPARTMENT—*contd.*

Major Head and Sub-head.	Final appropriation. Rs.	Actual Expendi- ture. Rs.	Excess + Saving —. Rs.	Net reappro- priation or surrender. Rs.	Remainder un- adjusted + or —. Rs.
A.—Revenue Expenditure—Working Expenses—<i>contd.</i>					
A. 5.—Medical Establishment :					
A. 5 (1).—Pay of Officers	11,500	8,977	—2,523	—1,921	—602
A. 5 (2).—Pay of Establish- ments	8,700	8,890	—	—91	+88
A. 5 (3).—Allowances, Hono- raria, etc.	1,600	1,657	+157	+394	—237
A. 5 (4).—Contingencies	5,400	9,387	+3,987	+4,391	—404
Medicine for dispensaries and cost of energy supplied to the Hospitals and Staff quarters ^a account for the reappropriation.					
A. 6.—Contribution to the Dep- reciation Fund	2,64,400	2,69,921	—13,479	—14,565	+1,086
Reduction in appropriation on account of low capital expenditure and writing-off of assets.					
A. 7.—Renewals and Replacements of wasting Assets met from Depreciation Fund:					
A. 7 (1).—Expenditure on Renewals and Replace- ments	4,400	40,718	+36,318	+36,117	+201
Larger expenditure on renewals and replacements necessitated the additional provision. Met from Depreciation Fund. See A. 7 (2).					
A. 7 (2).—Deduct—Amount transferred from Depre- ciation Fund	—4,400	—40,718	—36,318	—36,117	—201
See A. 7 (1).					
A. 8.—Interest on Capital Outlay :					
O. 4,74,000 }	4,38,376	4,18,362	—20,014	—17,287	—2,727
S. (a)—35,624 }					
Reduced capital expenditure.					
A. 9.—Cost of Accounts and Audit Staff :					
Non-voted O. 5,600 }	5,100	4,069	—1,031	..	—1,031
S. (a) —500 }					
Suspension of local audit.					
Voted	48,700	46,829	—7,871	—6,100	—1,771
See A. 9 Non-voted.					
A. 10.—Pensionary Charges and contribution to Provident Funds :					
Non-voted, O. 7,600 }	4,600	4,558	—42	..	—42
S. (a)—3,000 }					
Voted	54,500	50,705	—3,795	—1,300	—2,495
A. 11.—Expenditure on Re- trenched Personnel . . . . .	..	4,918	+4,918	+5,220	—302
See paragraph 28 of the Report.					
B.—Revenue Expenditure—Preventive Establishment :					
B. 1.—Pay of Officers	60,600	87,074	—3,526	—1,252	—2,274
B. 2.—Pay of Establishments	2,50,000	2,39,995	—11,205	—10,127	—1,078
B. 3.—Allowances, Honoraria, etc.	42,100	33,547	—8,553	—5,236	—1,317
B. 4.—Supplies and Services	9,600	19,724	+10,124	+11,820	—1,496
Introduction of a new system for transport and weighing of salt at Jatta by the Department necessitated the additional provision.					

(a) Reimitted in February.

ACCOUNT 1.—NORTHERN INDIA SALT REVENUE DEPARTMENT—*concl'd.*

Major Head and Sub-head.	Final Appropriation. Rs.	Actual Expenditure. Rs.	Excess + Saving— Rs.	Net reapprop- iation or surrender. Rs.	Remainder un- adjusted + or — Rs.
B.—Revenue Expenditure—Preventive Establishment—<i>concl'd.</i>					
B. 5.—Works	13,700	5,713	—7,985	—7,997	—338
Abandonment of certain works as an emergency measure. Hence the reduction in appropriation.					
B. 6.—Contingencies	19,000	16,684	—12,316	—11,299	—1,017
Reduction in appropriation due to abolition of licensing system and economy in expenditure under clothing and tour charges.					
C.—Revenue Expenditure—Royalties and compensations					
O.	31,51,200	30,31,579	30,31,561	—78	+10,552
S. (a)—	1,22,621				—10,520
The additional appropriation (column 5) was not necessary.					
D.—Capital Expenditure charged to Revenue—Capital Outlay on Salt Works.					
D. 1.—Bags	1,500	1,453	—47	—553	+506
D. 2.—Plant and Machinery	15,000	—32,755	—48,355	+3,413	—51,768
Disposal and write off of certain machinery. See A. 2 (4) (b).					
D. 3.—Stores	6,600	—6,604	—13,204	+12,501	—25,705
Reduced purchase owing to economy and larger issue than purchase with a view to reduce the existing stock. Reappropriation was not necessary.					
D. 4.—Works	78,000	41,123	—36,877	—52,866	+15,589
Reduction in appropriation on account of abandonment of certain works was excessive.					
E.—Deduct—Probable Savings	—30,000	..	+30,000	+30,000	..
Fully realised.					

Totals	{ Non-voted		35,18,417	34,97,303	—21,114	—6,306	—14,314
			29,47,500	28,07,407	—1,40,093	—89,408	—70,627
	{ Voted	Gross	—2,95,500	—3,42,493	—46,993	—50,237	+3,264
		Net	26,52,000	24,64,914	—1,87,086	—1,19,663	—67,423

(4) Sanctioned in July—Rs. 1,20,000 and February—Rs. 2,000.

Detailed statement of expenditure on works—Northern India Salt Revenue Department. (Sub-heads B. 5 and D. 4).

(Works estimated to cost more than Rs. 20,000 have been treated as Major Works in this statement.)

Serial No.	Service.	Grant.	Expenditure.	Balances.	
				Unex- ended.	Excess.
		Ra.	Ra.	Ra.	Ra.
III.—Major Works for which specific provision was not made in the Budget.					

1. Sending of pans at Nawa	1,448	..	1,448
--------------------------------------	----	-------	----	-------

Estimate Rs. 81,000; work abandoned in 1928-29 after incurring an expenditure of Rs. 25,004; payment in settlement of contractor's claim for works done prior to abandonment of works; funds provided by reappropriation.

Serial No.	Service.	Grant. Rs.	Expenditure. Rs.	Balance.	
				Unexpended. Rs.	Excess. Rs.
2.	Construction of a combined office for General Manager, Assistant Commissioner, etc., Khewra		174		174
	Revised estimate Rs. 53,326; work completed in 1929-30 at a cost of Rs. 42,562.				
	Represents value of materials received from the dismantlement of the old building and used on the work; adjusted after completion of work. Funds provided by reappropriation.				
3.	Development of Warcha Mine-Water supply		—501	501	
	Estimate Rs. 73,800; work completed in 1930-31 at a cost of Rs. 73,731. Represents value of materials transferred to General Stores; adjustment after completion of work.				
IV.—Minor Works.					
4.	All works collectively	96,700	36,538	60,162	
	The actuals represent expenditure on 40 different works each estimated to cost Rs. 20,000 or less of which 13 were specifically provided for in the budget while funds for the remaining works were arranged for by reappropriation. Specific provision for 35 works was made in the budget but there was no expenditure on 22 of them.				
	Total	96,700	37,657	60,663	1,020
Deduct—value of unserviceable assets written-off		—5,000	9,181		14,181
	Due to re-adjustment of excess credit in previous year.				
	Net Total	91,700	46,838	60,663	15,801
	Net saving			44,862	

ACCOUNT II.—PROVINCES.

Major Head and Sub-head.	Final appropriation. Rs.	Actual Expenditure. Rs.	Excess + Saving Rs.	Not reappropriation or surrendered. Rs.	Remainder un-adjusted + or —. Rs.
F—Direction:					
F. 1.—Pay of Officers					
Non-voted O. 83,600	75,025	74,508	—517		—517
S. (a) —8,575					
Voted	2,14,500	2,01,041	—13,459	—13,576	+117
F. 2.—Pay of Establishments					
Non-voted	1,500	1,591	+91		+91
Voted	28,87,300	26,79,468	—2,07,832	—1,70,719	—37,113
Final saving retained against lump cut of Rs. 85,000 (F. 9). Original saving mainly on account of economy and transfer of provision (Rs. 10,000) for pay of Preventive Staff in Madras to Sub-head G. 1.					
F. 3.—Allowances, Honoraria, etc.					
Non-voted O. 16,000	19,365	12,543	—7,522	—1,120	—6,402
S. (b) 3,265					
Provision for cost of passages unutilised.					
Voted	3,18,900	2,39,630	—79,340	—77,657	—1,683
Reduction in appropriation mainly on account of economy and transfer of provision for allowances to Preventive Staff in Madras to Sub-head G. 2. (Rs. 9,300).					
F. 4.—Supplies and Services	1,94,600	1,30,466	—63,534	—61,136	—2,398
F. 5.—Contingencies					
Non-voted O. 500	415	137	—273		—273
S. (c) —85					
Voted	1,90,800	1,77,502	—19,298	—8,518	—10,780
Adjustment of certain charges in Bombay circle under F. 4. instead of under this Sub-head (Rs. 5,500) and economy account mainly for the final saving which was not fully surrendered.					

(a) Sanctioned in July—Rs. 800 and February—March—Rs. 7,075.

(b) Sanctioned in July—Rs. 1,043 and March—Rs. 4,266.

(c) Sanctioned in July.

ACCOUNT II.—PROVINCES—*contd.*

Major Head and Sub-head.	Final appropriation, Rs.	Actual Expendi- ture. Rs.	Excess + Saving—, Rs.	Net reapprop- riation or surrender. Rs.	Remainder un- adjusted + or—, Rs.
F. 6.—Establishment Charges paid to other Govern- ments, Departments, etc.	3,59,400	3,51,188	—8,212	+1,400	—9,612
Less expenditure on the combined Salt and Excise Establishment in Sind. Reapprop- riation was unnecessary.					
F. 7.—Grants-in-aid, Contribu- tions, etc. :					
<i>Non-voted</i>	1,300	1,707	+407	+510	—3
<i>Voted</i>	2,400	2,446	+46	+50	—4
F. 8.— <i>Deduct</i> —Establishment Charges recovered from other Governments, Departments, &c.	—16,700	—15,845	+855	+1,245	—300
F. 9.— <i>Deduct</i> —Probable Sav- ings	—88,000	..	+88,000	..	+88,000
Fully realized.					

G.—Preventive Establishments:

G. 1.—Pay of Establishments. 20,000 +20,000 +18,500 +1,400

Temporary establishments entertained for a longer period than anticipated. See
Sub-head F. 2 (Voted).

G. 2.—Allowances, Honoraria,
etc. 10,695 +10,695 +11,550 —855

See F. 3.—Voted.

G. 3.—Supplies and Services 93 +93 +100 —7

G. 4.—Contingencies 509 +509 +1,020 —511

H.—Works:

H. 1.—Buildings 1,40,000 1,06,855 —33,145 —31,500 —1,645

Reduction in appropriation on account of postponement of new works.

H. 2.—Roads 81,000 57,567 —23,433 —19,500 —3,933

See H. 1.

H. 3.—Petty Construction and
Repairs

Non-voted O. 100 } 68 .. —68 .. —68
 S. (a) —49 }

Voted 95,300 60,362 —35,438 —27,285 —8,153

See H. 1.

I.—Salt Purchase and Freight. 6,89,500 7,86,070 —2,04,430 —1,19,043 —85,387.

Final savings not surrendered owing to the lump deduction of Rs. 85,000 under F. 9
See Note 2.

(a) Sanctioned in July.

ACCOUNT II—PROVINCES—*concl'd.*

Major Head and Sub-head.	Final appropriation.	Actual Expendi- ture.	Excess+ Saving—.	Net reappro- priation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<i>J.—Salt Compensations</i>					
<i>Non-voted</i>	5,79,200	5,85,940	+6,740	+6,910	—170
Additional appropriation for payment of arrears of Salt Compensation to Drangadbars Durbar since 1922-23 not originally provided.					
<i>Voted</i>	16,100	21,724	+5,624	+6,916	—1,292
Additional funds for payment of certain liabilities on account of salt and Customs allowances to certain private persons hitherto debited to 5—Land Revenue.					
<i>Non-voted</i>	6,77,563	6,76,526	—1,037	+6,300	—7,337
Totals {					
	<i>Gross</i>	54,16,700	48,44,612	—5,66,088	—4,89,298
	<i>Deductions</i>	—16,700	—15,845	+855	+1,345
	<i>Net</i>	53,94,000	48,28,767	—5,65,233	—4,88,003

NOTE.

1. The current control under Account I—Northern India Salt Revenue Department—does not quite reach the standard of control under some other grants. The final amount unadjusted, voted, (col. 6.) was 2½ per cent. of the appropriation and there seems to have been some failure to anticipate debits and credits under sub-heads A. 2(4) (b), A. 4 (6), D. 2 and D. 3. while there was a final excess of Rs. 15,989 under sub-head D. 4.

2. *Salt Purchase and Freight—Sub-head I of Account II*—The original appropriation and the actuals under this sub-head for the three years ending 1931-32 are compared below:

Year.	Original Appropriation. Rs.	Actuals. Rs.	Savings. Rs.
1929-30	10,58,500	8,29,219	2,29,281
1930-31	12,06,000	9,33,792	2,73,208
1931-32	9,89,500	7,85,070	2,04,430

The large savings occur mainly in Madras each year and have been explained as due to unfavourable seasons which affected the manufacture of salt to the extent greater than was contemplated in the budget of each year. It is, however, understood that the Madras estimates under this sub-head from 1932-34 onwards will be made on a more conservative basis.

OTHER SALT SOURCES—STORE ACCOUNT FOR 1931-32.

	Madras Maunds.	Bombay Maunds.	Burma. Maunds.
Salt in Store on 1st April 1931, (including wastage to be written off)	1,93,856	(a) 29,45,663	12,387
Manufactured, excavated or pur- chased during the year	10,98,374	28,44,382	3,783
Total	12,92,230	57,90,045	16,170

(a) 9 maunds of Salt remained unaccounted for in 1930-31 through some misapprehension. Hence the increase in the opening balance.

	Madras Maunds.	Bombay Maunds.	Burma. Maunds.
Removed by Purchasers during the year	5,33,978	31,22,430*	744
Wastage, etc., written off	22,692	2,13,196	..
Total	5,57,670	33,35,626	744
Balance in Store on 31st March 1932	7,34,560	34,54,419	15,426
Rate	Ra. 1-15-1-8 per maund.	For 21,15,188 maunds at Ra. 1-13-3†; for 3,03,378 maunds at Ra. 1-12-6; for 13,000 maunds at Ra. 1-11-6 and for 22,855 maunds at Ra. 1-11-4 per maund.	Ra. 2-5-0-8 per maund
Value	Ra. 14,30,097	Ra. 44,68,604†	35,737

OBSERVATIONS.

The value of the closing balance represents the gross value inclusive of duty calculated at Ra. 1-9-0 per maund. The net value therefore is :—

Madras Rs. 2,62,347; Bombay Rs. 6,33,574 and Burma Rs. 11,634.

Madras.—It has been certified by the Collector of Salt Revenue, that the Stocks of Salt in several factories have been verified by the Factory officers concerned monthly and by Inspectors and Assistant Commissioners during their inspections and reported to be correct both in quantity and value. It has also been certified by the Accountant General, Madras that the stock account of Government owned salt at seven factories in Madras were test-examined during the year under report and the results were satisfactory.

Bombay.—For the salt works in the Presidency proper the stock of salt actually manufactured during the year was verified by the manager, Main Salt Sources, Kharagodha, who is in charge of the stores. The balance in stock on the 31st March 1932 was not verified. It is stated that the stock of salt is not verified or revalued every year and it is practically impossible to verify stocks unless the entire stock is reweighed. Only wastage is written off from time to time. In Sind, no stock verification was done. The salt at Dilwar was however, revalued, as the Salt Works were leased to a private company from the 14th January 1932. The store accounts of Kharagodha and Mauryapur Salt stores for 1931-32 have been audited by the Accountant General, Bombay and found correct subject to the following remarks. The quantity manufactured during the year in Kharagodha as also the quantity of wastage are exclusive of the loss and wastage of 40,375 maunds from Salt manufactured and received into stores during 1931-32. The balance in Mauryapur Store (2,900 maunds) was only a book balance, there being no actual balance in stock, and was subsequently written off the books under orders of the Commissioner in Sind.

Burma.—The Superintendent of Salt Revenue personally inspected and verified the stock at least once a quarter. The method of verification was by measurement and calculation of the approximate weight in relation to the cubic content of the store. The stock was stamped and each compartment was inspected to ascertain whether stamp marks were intact. The revaluation was made by him at the close of the year and was based on the sale price current at the time of valuation. No discrepancies were found in course of verification. The Accountant General, Burma has certified that the Government Salt Factory at Sanj for the years 1930-31 and 1931-32 were audited and found correct.

* Includes 1,285 maunds issued free to Indian States under Treaty obligations; 37,761 maunds issued to Zolmeria; 2,785 maunds supplied to His Highness the Mir of Khairpur, and 71,373 maunds transferred to Calcutta from Sind under bond. Total quantity of salt actually refined during the year was 10,057 maunds.

† One of the balance in the Presidency proper, 1,22,586 maunds of salt is refuse salt, the sale price of which is fixed by Government at Ra. 3-1-0 per maund. Taking into account this reduction in rate the gross value of salt will be reduced by Ra. 30,419.

REVIEW OF THE STORES POSITION OF THE MADRAS SALT DEPARTMENT.

The figures relating to the sales of Government salt during the six years ending 1931-32 and the stock at the end of each year are given below :—

Year.	Sale in maunds.	Stock at the close of the year Maunds.
1926-27	24,71,685	24,89,979
1927-28	18,52,683	25,33,137
1928-29	17,84,058	9,42,716
1929-30	11,97,593	3,10,484
1930-31	4,47,382	1,93,856
1931-32	5,53,978	7,34,560

The decline in sales from 1926-27 to 1929-30 was due to the gradual conversion of many of the monopoly (Government) factories into those under the modified excise system. The further decline in 1930-31 was due to the failure to manufacture up to the maximum output owing to unfavourable seasonal conditions and the consequent diversion of the salt trade from the Government depot at Madras to adjacent excise factories.

Though the stock at the close of 1931-32 appears large it is explained that it was not in excess of requirements in view of the necessity for keeping a reserve against the contingency of failure in the succeeding year.

Since 1931-32, however, sales at the Government depot, Madras have fallen owing to the diversion of trade to neighbouring excise factories and the stock appears to be excessive. With a view to increase sales and reduce stocks the issue price of salt at this depot has been lowered, and since then the sales have begun to improve.

REVIEW OF SALT STORES IN THE BOMBAY PRESIDENCY.

PRESIDENCY PROPER.—The closing book balance is 24,18,564 maunds and is much less than that in the preceding year. This is due to restricted manufacture as a measure of economy.

KHARAGODHA.—The closing book balance of 21,15,186 maunds included 1,62,288 maunds of 1921-1922 heaps, the accounts of which have been ordered to be closed. Out of the remaining balance of 19,52,898, 1,47,290 maunds were written-off as loss and wastage and 4,000 maunds were transferred as crust salt, leaving a final balance of 18,01,608.

KUDA.—Out of the closing book balance of 3,03,378, 2,11,813 maunds has been written-off as it was found that the heap contained 91,565 maunds only on its removal for sale.

SIND.—No important feature is noticeable. The closing book balance at the Maurypur Salt Works shown as 2,900 maunds is really 'Nil' and the wastage has been written-off.

GRANT No. 19.—OPIUM.

See also Commercial appendix.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1932, compared with the Sum Granted, for Salaries and Expenses of the OPIUM DEPARTMENT.

Major Head and Sub-head.	Final Appropriation, Rs.	Actual Expendi- ture, Rs.	Excess + Saving —, Rs.	Net reappropri- ation or surrender, Rs.	Remainder un- adjusted + or —, Rs.
MAJOR HEAD "4.—OPIUM".					
A.—Purchase of old stocks of Opium in the Mewar State	7,30,000	6,72,933	—57,067	(—56,000	—1,067
Reduction due to the actual yield of Mewar opium falling below anticipations.					
B.—Payments for special Cultivation in Malwa					
O. 27,00,000 }	30,72,000	31,86,465	+1,14,465	+1,16,552	—2,087
S.(a) 3,72,000 }					
Additional funds due to the supply by some States of opium in excess of quotas owing to bumper yield and to grant of bonus on 1 per cent. oil opium sanctioned by Government during the year.					
C.—Payments to Cultivators in the United Provinces:					
C. 1.—Payments for Opium					
O. 27,05,000 }	30,81,000	30,80,443	[—557	..	—557
S.(a) 3,76,000 }					
Additional funds obtained as the outturn of opium during the season 1930-31 was far in excess of the estimated yield.					
C. 2.—Payments for leaves and trash	24,800	18,190	—6,610	—3,900	+2,290
Reduction in appropriation due to reduction in the quantity of indent for leaf and a smaller delivery of trash than indented for, proved excessive.					
C. 3.—Commission to Lambar- dars	67,200	70,256	+3,056	+3,056	..
Additional provision due to excess outturn.					
D.—Ghaziipur Opium Factory:					
D. 1.—Pay of Officers					
Non-voted O. 18,200 }	19,020	18,679	—371	..	—371
S.(b) 350 }					
Voted	37,800	38,826	+1,026	+1,014	—588
D. 2.—Pay of Establishments	1,12,200	95,030	—17,170	—17,404	+234
D. 3.—Allowances, Honoraria, etc.	1,300	1,251	—49	—200	—49
D. 4.—Supplies and Services	2,14,000	1,63,528	—50,472	—48,000	—2,472
Purchase of chasls fell below anticipation. Hence the reduction.					
D. 5.—Contingencies					
Non-voted	300	..	—300	..	—300
Depends on accidents to labourers.					
Voted	37,100	31,669	—5,431	—2,650	—2,781
Savings due to economy not fully surrendered.					
D. 6.—Contributions to Muni- cipal Board, Ghaziipur, for up-keep of roads	200	200	..	..	..

(a) Voted in February.

(b) Sanctioned in February—March.

GRANT NO. 19.—OPIUM.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation or surrender.	Remainder unadjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.

E.—Superintendence and Other Establishments in the United Provinces:

E. 1.—Pay of Officers

<i>Non-voted O.</i>	1,05,000	1,07,745	1,09,168	+1,423	+2,500	—1,077
S. (a)	2,745					

Voted	1,00,000	85,443	—15,157	—15,941	+784
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E. 2.—Pay of Establishments .	1,71,800	1,64,608	—17,102	—9,659	—7,443
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Abolition of a Sub-division and economy.

E. 3.—Allowances, Honoraria,
etc.

<i>Non-voted</i>	15,500	6,325	—9,175	—2,500	—6,675
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Due to the permanent Agent being on leave and to restricted touring and economy Funds not fully surrendered.

Voted	48,500	35,260	—13,240	—9,050	—4,190
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Restricted touring and economy.

E. 4.—Supplies and Services .	12,900	8,850	—4,050	—3,400	—520
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E. 5.—Contingencies . . .	37,500	25,759	—11,741	—7,450	—4,291
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E. 6.—Works	54,000	15,058	—38,942	—37,100	—1,842
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See Note 1.

F.—Charges in other Provinces:

F. 1.—Opium: Miscellaneous charges in Calcutta:

F. 1 (2).—Other Charges .	5,000	2,680	—2,320	—3,000	+680
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Reduction in appropriation due to absence of demand for special medical opium and to economy was over-estimated.

F. 2.—Other Opium Agencies and Establishments:

F. 2. (1).—Pay of Establishments	4,500	4,000	—500	—366	—134
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F. 2. (2).—Other Charges .	1,400	4,154	+2,754	+4,700	—1,946
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Additional funds for the strengthening of the opium warehouse at Indore was excessive

F. 3.—Compensations . . .	55,000	54,850	—150	—	—150
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F. 4.—Other establishments:

F. 4 (1).—Pay of Establishments	1,400	1,989	+589	+1,255	—368
F. 4 (2).—Other Charges .	600	903	+303		

Additional appropriation due to the extension of the period of research.

(a) Sanctioned in February—March.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation or surrender	Remainder un- adjusted + or —.
	Ra.	Ra.	Ra.	Ra.	Ra.

I.—English Charges (High Commissioner):

I. 1.—Establishment

Non-voted O.	13,000 }	85,493	76,630	-8,857	..	-8,857
S. (a) 72,493 f						

Contingent provision for leave salaries not utilised, no officers having arrived on leave during the second half of the year.

Voted	.	84,000	5,841	-78,159	-82,693	+4,534
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Large reduction in expenditure as compared with recent years, in which payments averaged about Ra. 89,333, due mainly to heavy swing-over from "Voted" to "Non-Voted" owing, presumably, to reclassification of posts under the Superior Services and Posts (Reclassification) Rules. Final excess due to a sum of Ra. 6,693 reappropriated by Government in July 1931, advice of which was not furnished to the High Commissioner until after the close of the year.

I. 2.—Stores	.	4,000	1,537	-2,463	-2,800	+337
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Saving made up of reduction in indents (Ra. 1,387) and reduction in prices (Ra. 1,090). Final excess due to a sum of Ra. 800 reappropriated by Government in July 1931, advice of which was not furnished to the High Commissioner until after the close of the year.

J.—Loss or Gain by Exchange

Non-voted O.	..	} 910	553	-357	..	-357
S. (a) 910						
Voted	.	..	22	+22	+80	-58
Totals	Non-voted	2,83,998	2,66,211	-17,787	..	-17,787
	Voted	79,04,000	77,11,015	-1,92,985	-1,71,326	-21,829

NOTES.

1. The following buildings of the Opium Department were sold during 1931-32:—

	Original cost.	Sale price.
	Ra.	Ra.
1. Opium Godown at Chaudansai in the Moradabad District	23,346	5,000
2. Opium building at Mogalsarai in the Benares District	16,341	8,500
	39,687	13,500

2. The improvement in estimating noticed in last year's Report continues, though under individual Sub-heads there is room for improvement, especially Sub-heads C. 2., E. 2, E. 3, E. 5 and F. 2 (2).

(a) Sanctioned in February—March.

A.

Account of payments to States in Malwa in 1931-32.
(Sub-head B.)

	Rs.
1. Outstanding advances to states on 1st April 1931	3,88,211
2. Total advances to States (cash advances as well as settlements during 1931-32)	31,17,832
Less amount deducted on account of contribution at annas 3 per seer	27,375
	31,45,207
Total	35,33,418
3. Value of opium supplied by the States in 1931-32 including bonus—	
(a) Produce of season 1930-31 excluding escort charges	29,88,318
(b) Produce of season 1931-32	Nil
4. Value of cash recoveries in 1931-32	Nil
Total recoveries	29,88,318
5. Outstanding advances to States on 31st March 1932	5,45,200

NOTE.

The difference between item 2 and sub-head "B" in the Appropriation Account represents payment on account of Joint Opium Officer's establishment, and other incidental charges.

B.

Account of payments to cultivators in the United Provinces in 1931-32 for cultivation of Opium (sub-head C. 1.)

	Rs.
1. Outstanding advances to cultivators on 1st April 1931	4,74,056
2. Total payments to cultivators (cash advances as well as cash settlements) during 1931-32	30,81,821
Total	35,55,877
3. Value of opium supplied by cultivators in 1931-32.—	
(a) Produce of season 1930-31	30,62,339
(b) Produce of season 1931-32 . . . . .	..
4. Value of cash recoveries in 1931-32	15,885
Total recoveries	30,78,027
5. Outstanding advances to cultivators	4,77,850
6. Writes-off	777
Net outstanding on 31st March 1932	4,77,073

NOTE.

The difference between the figures in item 2 and that against sub-head C. 1 in the appropriation accounts is mainly due to the adjustments of cash recoveries within the year.

C.

Account of payments to cultivators in the United Provinces in 1931-32 for leaves and trash. (Sub-head C. 2.)

1. Outstanding advance to cultivators on 1st April 1931 . . .	Rs.
2. Total payments to cultivators (cash advances as well as cash settlements)	20,358
	18,227
Total payments . . .	38,455
3. Value of leaf and trash supplied by cultivators in 1931-32—	
(a) Produce of season 1930-31	21,129
(b) Produce of season 1931-32 . . . . .	..
4. Value of cash recoveries in 1931-32	88
Total recoveries . . .	21,317
5. Outstanding advances to cultivators	17,268
6. Writes-off . . . . .	..
Net outstanding on 31st March 1932	17,268

NOTE.

The differences between the figures against item No. 2 and that against sub-head C. 2. in the appropriation account is mainly due to recoveries omitted from the charge.

GRANT No. 20—STAMPS.

See also Commercial Appendix.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1932, compared with the Sum Granted, to defray Expenses in connection with STAMPS.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Not reappropriation or surrender.	Remainder unadjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "7—STAMPS".					
A.—Administrative Charges of Central Stamp Office, Calcutta :					
A. 1.—Pay of Establishments	7,400	6,899	—501	—330	—171
A. 3.—Contingencies	1,000	1,248	—352	—300	—52
A. 4.—Deduct—Amount recovered from Posts and Telegraphs	—17,000	—17,000	..	..	..
B.—Amount paid for supply of stamps from Central Stamp Stores	..	38	+38	..	+38

Cost of non-postal stamps supplied from the Central Stamp Store, Nasik Road to certain Political Agencies.

C.—Security Printing Press Charges:

C. 1.—Superintendence—

Non-voted	O. 5,145	5,145	..	..	..
	S. (a) 5,145				
Voted	O. 5,000	6,000	—750	+100	—850
	S. (b) 1,000				

Under leave salary.

C. 2.—Loss on Government Commercial undertakings.	..	11,365	+11,365	..	+11,365
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Explained as due to fall in demands, which could not be foreseen, for the products of the Press owing to trade depression.

Totals	{ Non-voted	Gross	5,145	5,145	+38	..	+38
			15,000	24,762	+9,762	—530	+10,292
	{ Voted	Deductions	—17,000	—17,000	..	..	..
		Net	2,000*	7,762	+5,762	—530	+6,292

*The anticipated net amount having been a minus quantity a nominal demand for Rs. 1,000 was originally voted by the Legislative Assembly.

(a) Sanctioned in September.

(b) Voted in February.

GRANT No. 21—FOREST.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1932, compared with the Sum Granted, to pay the Salaries and other Expenses in connection with Forest.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—	Net re-appropriation or surrender.	Remainder un-adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEADS "8—FOREST" AND "8A—FOREST CAPITAL OUTLAY CHARGED TO REVENUE".					
A.—General Direction (Headquarters Office):					
A. 1.—Pay of Officers					
O. 39,000 }					
S. (a) — 975 }	38,025	38,025			
A. 2.—Pay of Establishments .	15,400	13,905	—1,495	—1,492	" 3
A. 3.—Allowances, Honoraria, etc.					
Non-voted O. 4,500 }					
S. (b) — 500 }	4,000	4,148	+148	+150	—2
Voted	2,500	1,391	—1,109	—1,000	—109
A. 4.—Contingencies	2,000	1,613	—387	—350	—37
B.—Forest Research Institute—Establishments:					
B. 1.—Pay of Officers					
Non-voted O. 2,23,000 }					
S. (c) — 24,960 }	1,98,040	1,95,620	—2,420	..	—2,420
Voted	1,98,700	1,96,530	—2,170	—5,395	+3,225
Late adjustment of share of leave salary of officers transferred to Provinces was not foreseen.					
B. 2.—Pay of Establishments	2,04,700	1,89,614	—15,086	—11,129	—3,967
B. 3.—Allowances, Honoraria, etc.					
Non-voted O. 18,200 }					
S. (d) — 6,730 }	11,470	11,577	+107	—130	+257
Voted	45,500	28,846	—14,654	—12,120	—2,534
Economy and less touring in connection with sandal spike disease investigation.					
B. 4.—Supplies and Services, and Contingencies.	73,600	54,519	—19,081	—15,530	—3,551
Economy and less expenditure in connection with sandal spike disease investigation.					
B. 5.—Grants-in-aid, Contributions, etc.					
O. 9,300 }					
S. (e) — 2,500 }	6,800	8,440	+1,640	..	+1,640
Surrender over-estimated.					
B. 6.—Deduct—Establishment and other charges recovered from other Governments, Departments, etc.					
		—12,329	—12,329	—14,630	+2,301
Less recovery, as a result of smaller expenditure on sandal spike disease investigation vide Sub-heads B. 1, B. 2, B. 3, and B. 4.					
C.—Forest Research Institute—Other Charges:					
C. 1.—Purchase of Stores, Tools and Plant	16,500	5,077	—10,523	—9,830	—693
C. 2.—Communications and Buildings—New Works					
C. 3.—Communications and Buildings—Repairs and Maintenance	4,000	1,673	—3,327	—2,220	—7

(a) Sanctioned in February.

(b) Sanctioned in March.

(c) Sanctioned in August—Rs. 10,360 and February—Rs. 14,610.

(d) Sanctioned in August—Rs. 9,620 and February—Rs. 1,100.

(e) Sanctioned in August.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —	Net reappropriation or surrender.	Remainder unadjusted + or —
	Ra.	Ra.	Ra.	Ra.	Ra.
C.—Forest Research Institute—Other Charges— <i>concl.</i>					
C. 4.—Miscellaneous :					
C. 4 (1).—Temporary Establishment on Daily Labour	96,800	79,308	—17,292	—15,697	—1,595
C. 4 (2).—Purchase of Timber for Seasoning and Preserving (including Freight and Carting charges)	27,600	12,465	—15,195	—15,350	+155
C. 4 (3).—Purchase of Coal, Raw Materials, Chemicals, and Apparatus	30,200	20,668	—9,532	—9,560	+28
C. 4 (4).—Other Charges	40,100	36,918	—12,182	—11,350	—832
D.—Interest on Forest capital outlay.	9,000	9,039	+39	—300	+339
Rate for adjustment of interest is intimated after the close of the year. Accurate estimating is not therefore possible under this sub-head. The surrender proved unnecessary.					
E.—Charges in England (High Commissioner) on Stores	36,000	16,653	—19,347	—19,000	—347
Mainly due to cancellation of demands.					
F.—Loss or Gain by Exchange	..	47	+47	+150	—103
G.—Share of Capital charges financed from Ordinary Revenues.	25,300	4,900	—20,540	—20,200	—340
Totals					
Non-voted	2,58,335	2,58,110	—225	..	—225
Voted { Gross	8,38,000	8,74,269	—1,61,734	—1,51,379	—10,355
{ Deductions	..	—12,329	—12,329	—14,630	+2,301
{ Net	8,38,000	8,61,937	—1,74,063	—1,66,009	—8,054

NOTE.

Surrenders and savings are generally explained as due to curtailment of activities as a measure of economy. It appears that under Sub-head B. 1 (Forest Research Institute, Establishments—pay of officers) there was a failure to take into account liabilities connected with adjustment of share of leave salaries of certain officers transferred to Provinces. The Controlling authorities have explained that these liabilities could not be foreseen. The matter is under investigation. In some cases larger sums might have been surrendered, for example under voted sub-heads B. 2, B. 3 B. 4 and C. 4 (1).

GRANT No. 22.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—CHARGED TO REVENUE.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1932, compared with the Sum Granted, for Expenditure on IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation or surrender.	Remainder unadjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<i>A.—Interest on works for which Capital Accounts are kept—Major head "14"</i>					
O. 12,87,000 }					
S. (a)—1,690 }	12,85,310	12,79,107	—6,203	—3,000	—3,203
<i>B.—Share of Capital Charges on Irrigation Works (cost of Works as well as General Charges) financed from Ordinary Revenues (vide C in Demand No. 20)—Major Head "16"</i>					
Non-voted	1,000	1,270	+270	—57	+227
Voted	2,10,000	2,15,945	+5,945	+6,320	—381
<i>C.—Cost of Works charged to Revenue:</i>					
<i>C. 1.—Working Expenses of productive Irrigation works for which Capital Accounts are kept—Major Head "XIII—Deduct—Working Expenses"—Miscellaneous Works; Lower Swat and Kabul River Canals:</i>					
<i>C. 1 (1).—Extensions and Improvements</i>					
	33,000	21,547	—11,453	—11,200	—253
Amount in column 5 withdrawn to reserve on account of postponement of less important works in North-West Frontier Province.					
<i>C. 1 (2).—Maintenance and Repairs</i>					
	1,06,000	1,17,264	+11,264	+11,300	—36
Additional appropriations mainly for repairs to Jura Syphon, accidentally damaged (Rs. 6,000) and breaches consequent on rains (Rs. 4,200).					
<i>C. 2.—Working Expenses of unproductive Irrigation works for which Capital Accounts are kept—Major Head "XIII—Deduct—Working Expenses":</i>					
<i>C. 2 (1).—Upper Swat Canals:</i>					
<i>C. 2 (1) (1).—Extensions and Improvements</i>					
	45,000	9,403	—35,597	—35,350	—247
See C. 1 (1).					
<i>C. 2 (1) (2).—Maintenance and Repairs</i>					
	1,64,000	1,64,799	+799	+1,750	—951
Additional appropriation for losses of stock (Rs. 17,100) counterbalanced by savings on account of postponement of less important works.					
<i>C. 2 (2).—Other Works in Baluchistan and Ajmer-Merwara:</i>					
<i>C. 2 (2) (1).—Extensions and Improvements</i>					
	26,500	26,016	—1,474	—660	—824
<i>C. 2 (2) (2).—Maintenance and Repairs</i>					
	65,000	54,738	—10,262	—9,000	—362
<i>C. 3.—Miscellaneous Expenditure—Irrigation Works—Major Head "15-A":</i>					
<i>C. 3 (1).—Works</i>					
	1,60,000	45,808	—34,192	—52,875	—1,317
Reduction in appropriation mainly on account of economy.					
<i>C. 3 (2).—Extensions and Improvements</i>					
	35,000	65,386	+30,386	+35,400	—5,014
Additional appropriation to meet inevitable expenditure on works and for repairs of damages to bunds caused by floods in North-West Frontier Province. The net saving was on account of non-receipt of debit for the cost of land acquired for Waran Canal.					

(a) Sanctioned in March.

39507



Major Head and Sub-head.	Final Appropriation. Rs.	Actual Expendi- ture. Rs.	Excess + Saving— Rs.	Net reappro- priation or surrender. Rs.	Remainder un- adjusted + or —. Rs.
C.—Cost of works charged to Revenue—<i>continued</i>.					
C. 3 (3).—Maintenance and Repairs	1,45,000	88,063	—56,932	—56,230	—702
Appropriation was reduced as provision for repairs to the Nar Nullah Works in connection with the Quetta Water Supply Project was not required.					
C. 3 (4).—Other Charges					
O. 59,200	1,14,200	67,678	—46,522	—46,680	+158
S. (b) 55,000					
Supplementary appropriation obtained to meet Central Government's share of leave and pensionary charges of officers of Provincial Irrigation Department in respect of services prior to 1st April 1921. Reduction in appropriation mainly to distribute the lump grant for Central Bureau of Information to appropriate sub-heads.					
C. 4.—Miscellaneous expenditure—Navigation, Embankment and Drainage Works—Major Head "15-B."					
C. 4 (2).—Extensions and Improvements	34,000	30,711	—3,289	—700	—2,589
Postponement of less important works in North-West Frontier Province.					
C. 4 (3).—Maintenance and Repairs	25,000	13,903	—11,097	—10,900	—197
Amount in column 5 withdrawn to reserve on account of postponement of less important works in North-West Frontier Province.					
D.—Establishment charged to Revenue :					
D. 1.—Direction :					
D. 1 (1).—Pay of Officers					
Non-voted	80,700	76,889	—3,811	—2,450	—1,361
Voted	6,900	3,382	—3,518	—3,479	—39
D. 1 (2).—Other Charges					
Non-voted	10,700	7,970	—2,730	—1,630	—900
Voted	66,400	60,031	—6,369	—5,183	—386
D. 2.—Executive :					
D. 2 (1).—Pay of officers					
Non-voted	43,700	42,797	—903	+511	—1,414
Voted	89,000	88,857	—143	+1,351	—1,494
Additional appropriation for North-West Frontier Province was excessive.					
D. 2 (2).—Other charges					
Non-voted	15,300	8,154	—5,146	+2,800	—8,046
The additional appropriation to meet Watch and Ward charges in North-West Frontier Province proved unnecessary.					
Voted	3,50,300	3,68,943	+18,643	+11,798	+6,845
Mainly on account of the appointment of surveyors to collect flood data on minor canals in North-West Frontier Province. Additional appropriation was inadequate.					
D. 2 A.—Central Board of Irrigation :					
D. 2 A. (1).—Pay of Officer's					
O.	16,450	16,229	+221	—503	+1,442
S. (c) 15,450					
Pay of an officer for March paid in March on account of his transfer to Foreign service.					
D. 2 A. (2).—Other Charges					
Non-voted O.	1,500	1,332	—168	..	—168
S. (c) 1,500					
Voted . . . . .	..	9,353	+9,353	+12,683	—3,328
Funds transferred from C. 3 (4). The saving occurred on account of postponement of purchase of equipment.					

(b) Voted in February.

(c) Sanctioned in August.

Major Head and Sub-head.	Final Appro- priation. Rs.	Actual Expendi- ture. Rs.	Excess + Saving— Rs.	Net reappro- priation or surrender. Rs.	Remainder un- adjusted + or — Rs.
D.—Establishment charged to Revenue— <i>conold</i> .					
D. 3.—Other Establishments (including Establishment charges incurred in England):					
D. 3 (1).—Pay of Officers	15,300	12,629	—2,671	—2,009	—662
D. 3 (2).—Other Indian char- ges	3,11,000	2,61,227	—49,773	—46,580	—3,193
Non-payment of bonus to Patwaris.					
D. 3 (3).—English Charges O. 78,000 S. (c) 4,000 } Rs. 82,000	82,000	60,142	—21,858	—30,300	—1,553
D. 3. (4).—Expenditure on Retrenched Personnel . . . . .	..	1,990	+1,990	..	+1,990
See paragraph 25 of the Report.					
D. 4.—Deduct—Establishment charges recovered from other Governments, De- partments, etc.	—800	—24,763	—23,963	—22,100	—1,863
Amount in column 5 withdrawn to reserve. Amount recovered in excess due to percentage recovery not anticipated.					
D. 5.—Deduct—Establishment not charged to Revenue (Vide B. 1. in Demand No. 90). Non-voted	—4,000	—1,224	+2,676	+2,057	+19
See Note 3.					
Voted	—47,200	—27,709	+19,491	+15,881	+3,610
Decrease in Capital Expenditure. See Note 3.					
E.—Tools and Plant charged to Revenue:					
E. 1.—New supplies	22,500	17,228	—5,272	—3,600	—1,672
E. 2.—Repairs, and Carriage } Smaller <i>pro rata</i> share transferred from Grant 73—Civil Works for Rajputana than anticipated.					
E. 3.—Deduct—Tools and Plant not charged to Revenue (vide B. 2 in Demand No. 90)	—1,400	—2,104	—704	—640	—64
See Note 3.					
F.—Grants-in-aid, Contributions, etc. O. 4,600 S. (c) 500 } 5,100	5,100	4,616	—484	..	—484
G.—Suspense charged to Revenue:					
G. 1.—Stock:					
G. 1. (1).—Charges	2,500	31,200	+28,700	2,745	+31,445
The provision originally made was for net expenditure in North-West Frontier Province.					
G. 1. (2).—Deduct—Issues to works and other Credits	—5,000	—74,106	—69,106	—26,175	—42,931
See G. 1 (1). Also more stock was issued in March 1932.					
G. 2.—Other Suspense Accounts:					
G. 2 (1).—Charges	3,000	43,064	+40,064	+3,200	+37,464
See G. 1 (1).					
G. 2 (2).—Deduct—Recoveries . . . . .	..	—38,604	—38,604	—7,400	—31,204
See G. 1(1).					
H.—Pensionary Charges					
Non-voted	27,000	8,709	—18,291	—2,000	—16,291
The final saving occurred in North-West Frontier Province owing to the estimate having been based at higher percentages of the total establishment charges.					
Voted	1,10,800	20,217	—90,583	—12,900	—77,683
See H. Non-voted.					
(a) Sanctioned in August.					

Major Head and Sub-head.	Final Appropriation. Ra.	Actual Expendi- ture. Ra.	Excess + Saving —. Ra.	Net reappropri- ation or surrender. Ra.	Remainder un- adjusted + or —. Ra.		
I.—Deduct—English cost of Stores and Establishment (converted at prevailing rates of exchange and included in C, D, F, and G, above).							
O. —75,000							
S. (c)—4,000	—42,000	—50,142	+31,858	+30,300	+1,558		
J.—Deduct—Contributions from Local Funds (Major Head "15 A")	—73,000	—68,000	+5,000	+5,000	..		
K.—English charges, charged to Revenue (At per value £1=Rs. 13½) :							
K. 1.—Establishment							
O. 75,000	52,000	49,892	—32,405	—30,300	—1,305		
S. (c) 4,000							
L.—Loss or Gain by Exchange charged to Revenue	..	250	+250	+364	—714		
M.—Reserve for Revenue Expenditure							
Non-voted O.	—30,000	..	+30,000	+34,398	—4,398		
S. (d)—30,000							
See list of operations upon 'Reserve' appended. (Note 2).							
Voted	10,000	..	—10,000	+2,507	—12,507		
See list of operations upon 'Reserve' appended. (Note 2).							
N.—Probable savings							
O.—2,61,000	—2,47,000	..	+2,47,000	+2,47,000	..		
S. (e) 14,000							
Fully realised.							
Totals	Non-voted	Gross	16,17,760	15,47,327	—70,333	—32,357	—57,976
		Deductions	—36,000	—52,066	+33,934	+32,357	+1,577
		Net	15,81,760	14,95,261	—36,399	..	—36,399
		Gross	18,43,300	18,38,999	—4,401	+31,534	—35,935
		Deductions	—1,27,400	—2,36,286	—1,07,886	—36,434	—72,462
		Net	17,16,000	16,02,713	—1,12,287	—3,900	—1,08,387

NOTES.

1. The saving of Rs. 77,683 under H.—Pensionary charges, Rs. 12,507 under M.—Reserve for Revenue expenditure also the net saving of Rs. 11,486 under sub-head G. 1 are mainly responsible for the total voted saving of Rs. 1,08,387.

2. Sub-head M.—The operations upon the "Reserve" were as follows:—

	Voted. Ra.	Non-voted. Ra.
Original provision for "Reserve" in Demands for Grants for 1931-32	10,000	..
Add—Withdrawn to Reserve from:—		
(1) North-West Frontier Province:—		
XIII.—Working expenses	..	1,372
15.—Other revenue expenditure financed from ordinary revenue	1,952	6,394
16.—Construction of irrigation, navigation, embankment and drainage works	..	57
(2) Baluchistan:—		
XIII.—Working expenses	2,475	..
15.—Other revenue expenditure financed from ordinary revenue	77,698	2,270
16.—Construction of irrigation, navigation, embankment and drainage works	3,525	..

(c) Sanctioned in August.
(d) Sanctioned in March.
(e) Voted in February.

	Voted Rs.	Non-voted. Rs.
(3) Rajputana :—		
XIII.—Working expenses	18,300	..
15.—Other revenue expenditure financed from ordinary revenue	2,040	..
16.—Construction of irrigation, navigation, embankment, and drainage works	1,500	..
(4) Central Bureau of Information :—		
15.—Other revenue expenditure financed from ordinary revenue	21,450	..
(5) Central Board of Irrigation :—		
15.—Other revenue expenditure financed from ordinary revenue	567	593
(6) Madras :—		
15.—Other revenue expenditure financed from ordinary Revenue	3,500	..
(7) Government of India, Department of Industries and Labour :—		
Reserve . . . . .	..	25,512
Totals	1,43,507	37,398
<i>Deduct—Amount allotted to :—</i>		
(1) North-West Frontier Province :—		
Probable savings	1,17,000	..
15.—Other revenue expenditure financed from ordinary revenue . . . . .	..	3,000
(2) Rajputana :—		
Probable savings	14,000	..
(3) Delhi :—		
15.—Other revenue expenditure financed from ordinary revenue	100	..
Totals	1,31,100	3,000
Balance	12,507	34,398
Amount surrendered to Government . . . . .	..	30,000
Balanced lapsed	12,507	4,398

Observation.—Final savings indicate that the allotment to North-West Frontier Province to extinguish " Probable Savings " was excessive.

3. *Pro rata distribution of Establishment and Tools and Plant Charges*.—The general principle regulating the adjustment of establishment charges is that establishment employed solely on a particular work is debited to that work and the remaining charges are distributed over the heads of account in proportion to the works expenditure concerned. For this purpose, however, in the North-West Frontier Province and Baluchistan, irrigation revenue works expenditure is doubly weighted to allow for the fact that establishment to be charged to revenue spends a good deal of its time on supervision not entirely represented by works expenditure. In Rajputana, where the establishment employed on irrigation and civil works is joint, various civil works heads are concerned so the charges are debited initially to the civil works grant; in this area also the establishment which collects irrigation revenue is under the Land Revenue Department and a share of this expenditure is debited to irrigation revenue expenditure. In the North West Frontier Province and Baluchistan the establishment charges have merely to be distributed between revenue (this grant) and capital (grant No. 90) and the initial debit is made to the former. Similar adjustments are made with respect of tools

and plant except that for this purpose the irrigation revenue expenditure is not given any additional weight. The system of distribution of establishment charges on the basis of works expenditure is known as the pro rata method, and the excesses and savings under sub-heads D, 5 and E, 1, 2 and 3 are attributable to the difficulty of working out during the year what the exact share of establishment or tools and plant charges to any particular sub-head will be. The total expenditure for establishment and tools and plant debited to irrigation revenue is given below :—

	Works. Rs.	Establish- ment. Rs.	Tools and Plant. Rs.
1. North-West Frontier Province	5,66,820	2,23,202	10,568
2. Baluchistan	88,104	81,583	3,007
3. Rajputana	44,729	28,400	1,549

Statement of Expenditure on Important New Works.

Serial No.	Service.	Grant or Appropriation. Rs.	Expendi- ture. Rs.	Balance.		Net reappropri- ation or surrender. Rs.	Remainder unadjusted + or —. Rs.
				Unexpen- ded. Rs.	Excess. Rs.		

I.—Major Works above Rs. 1,00,000 for which specific provision was made in the Budget.

(a) Estimated to cost above Rs. 1,00,000.

NORTH-WEST FRONTIER PROVINCE.

1. Survey of Irrigation possibilities in Waziristan and Baluchistan (Major Head '15')	16,000	13,104	2,896	..	—2,800	—96
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Estimate Rs. 1,09,336 ; expenditure to 31st March 1932, Rs. 1,06,664 ; in progress.

(b) Originally estimated to cost Rs. 1,00,000 or less but now estimated to cost above Rs. 1,00,000.

Nil.

II.—Other Major Works for which specific provision was made in the Budget.

Nil.

III.—Major Works for which specific provision was not made in the Budget.

BALUCHISTAN.

2. Improving Sillaka Perennial supply for Fort Sandeman and Apozai by means of a concrete lined channel (Major Head '13')	..	2,397	..	2,397	+2,800	—403
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Estimate Rs. 1,11,000 ; expenditure to 31st March 1932, Rs. 1,10,000 ; completed but further charges to come.

IV.—Minor Works.

3. All Works collectively—

XIII.—Working Expenses	1,04,000	55,976	48,524	..	—47,200	—1,324
15.—Other Revenue Expenditure	1,69,000	1,39,593	29,492	..	—29,975	—8,517
Totals { XIII.—Working Expenses	1,04,000	55,976	48,524	..	—47,200	—1,324
15.—Other Revenue Expenditure	1,65,000	1,53,009	29,991	..	—29,975	—9,016

STORE ACCOUNTS.

Opening Balance.	Receipts during 1931-32.	Issues during 1931-32.	Closing Balance.
Ra.	Ra.	Ra.	Ra.

1. North-West Frontier Province :—

(i) Lower Swat Canal Division	37,135	11,700	15,305 27,308(a)
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The difference of Rs. 6,222 was due to losses of Rs. 160 for depreciation and Rs. 6,062 for other reasons. The stock has been verified by the Sub-divisional Officer concerned and found to be in order except 30 barrels which are unserviceable.

(ii) Malakand Division	83,101	7,254	13,265 60,529
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Loss Rs. 16,561 on account of depreciation. Stock was verified by Sub-divisional Officer concerned and found correct but surplus to requirements to the extent of Rs. 10,750.

(iii) Swabi Division	33,655	3,189	9,825 27,019
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Stock was verified by Sub-Overseer, Overseer and Sub-divisional Officer and reported to be surplus to requirements to the extent of Rs. 19,298. Every effort, it has been reported, is being made to dispose of the surplus. Losses of stock amounted to Rs. 2,199 of which Rs. 2,055 was due to depreciation.

(iv) D. I. Khan Civil Canal Division	352	14,846	14,615 583
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The stock was verified by Sub-divisional Officer and subordinate concerned during the year and was found correct.

(v) Peshawar Civil Canal Division	4,034	4,500 —466
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The stock was verified and found correct.

2. Baluchistan	11,343	6,288	10,515 7,115
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The stock was verified half yearly and revalued during the year under the supervision of the Irrigation Officer in Baluchistan. There was a profit of Rs. 332 on revaluation which was utilised in reduction of prices of articles in order to conform to current market rates.

See also note on stores accounting under Grant No. 73 for stores procedure.

IMPORTANT COMMENT.

Financial Results of Irrigation Systems.—The tables below show the financial results of the irrigation systems for which capital and revenue accounts are maintained in the North-West Frontier Province, Ajmere-Merwara and Baluchistan for a series of years.

The figures of capital at end of the year [item (1)] and working expenses [item (3)] include certain indirect charges and the working expenses exclude interest charges, which are shown separately [item (6)]. The net revenue [item (4)] represents the difference between gross receipts [item (2)] and working expenses [item (3)]. It will be seen that the only case in which the net revenue is sufficient to cover interest charges is in the North-West Frontier Province, and that for the year 1931-32 only, these irrigation systems being for the most part essentially protective in their nature.

(All figures except percentages in thousands of rupees.)

1927-28. 1928-29. 1929-30. 1930-31. 1931-32.

NORTH-WEST FRONTIER PROVINCE.

(1) Capital at end of year	2,83.03	2,90.10	2,93.66	2,94.22	2,94.46
(2) Gross receipts of the year	17.53	15.70	19.97	14.72	20.97
(3) Working expenses of the year	9.41	7.58	10.58	10.66	8.37
(4) Net revenue surplus or deficit (—)	8.12	8.12	9.39	4.07	12.60
(5) Percentage (4) to Capital (1)	2.82	2.80	3.20	1.38	4.28
(6) Simple interest for the year	9.72	9.87	9.94	10.16	10.17

The curtailment of working expenses in 1931-32 is explained as due to financial stringency.

AJMER-MERWARA.

(1) Capital at end of year	35.48	35.48	35.35	35.35	35.48
(2) Gross receipts of the year	1.37	1.47	1.18	1.45	.92
(3) Working expenses of the year	.81	.74	.95	.85	.72
(4) Net revenue surplus or deficit (—)	.56	.73	.23	.61	.20
(5) Percentage (4) to Capital (1)	1.58	2.05	0.65	1.71	0.55
(6) Simple interest for the year	1.15	1.15	1.14	1.14	1.15

These works are all irrigation tanks and shortage of rain reacts unfavourably on the revenue. In 1931-32, this shortage seems to have been very marked as reflected in the receipts for the year. 1929-30 was another bad year but some arrears with respect to it were collected in 1930-31. The reduction in expenditure in 1931-32 is stated to be due to postponement of works on account of financial stringency.

BALUCHISTAN.

(1) Capital at end of year	32.18	32.99	34.03	36.43	38.37
(2) Gross receipts of the year	.73	.79	.55	.53	.39
(3) Working expenses of the year	.50	.37	.34	.45	.49
(4) Net revenue surplus or deficit (—)	.23	.42	.21	.8	—10
(5) Percentage (4) to Capital (1)	0.71	1.27	0.62	0.22	—0.24
(6) Simple interest for the year	1.16	1.20	1.23	1.36	1.48

The fall in receipts of 1929-30 and 1930-31 was due to shortage of water during the winter sowing season and that in 1931-32 to the general fall in prices, working expenses in 1930-31 increased owing to expensive flood damages and in 1931-32 owing to the replacement of an existing sluice valve in a reservoir.

GRANT No. 25.—INTEREST ON ORDINARY DEBT, AND REDUCTION OR AVOIDANCE OF DEBT.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1932, compared with the Sum Granted, to pay the INTEREST CHARGES AND THE CHARGES FOR THE REDUCTION OR AVOIDANCE OF DEBT.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —	Net reappro- priation or surrender.	Remainder un- adjusted + or —
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEADS "10.—INTEREST ON ORDINARY DEBT" AND "21.—APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT".					
<i>Interest on Ordinary Debt:</i>					
A.—Rupee Debt:					
A. 1.—Interest on Permanent Debt.					
O. 18,34,53,000 }					
S. (a)—6,20,000 }	18,28,33,000	18,00,55,974	—27,57,026	..	—27,57,026
Interest on certain Bonds remained undrawn mainly in Bombay and could not be foreseen on the basis of past actuals.					
A. 2.—Interest on Expired Loans					
O. 2,00,000 }					
S. (a) 45,000 }	2,65,000	2,52,158	—12,842	..	—12,842
Smaller payment of arrear interest chiefly on 5½ per cent. War Bonds 1928.					
A. 3.—Reserve Provision for Service of New Loan.					
O. 60,00,000 }					
S. (a)—10,00,000 }	50,00,000	28,09,984	—21,90,016	..	—21,90,016
See Note 2.					
A. 4.—Discount on Treasury Bills.					
O. 2,50,00,000 }					
S. (a) 1,91,38,000 }	4,71,38,000	4,70,37,664	—60,336	..	—60,336
Smaller sales of Treasury Bills towards the close of the year (particularly in March 1932.)					
A. 5.—Interest on other Floating Loans.					
O. }					
S. (a) 10,52,000 }	10,32,000	7,17,898	—3,14,192	..	—3,14,192
Repayment of certain Ways and Means Advances in April 1932 instead of during 1931-32 as assumed in the Estimates.					
A. 6.—Management of Debt:	7,75,000	7,58,766	—16,234	—15,000	—1,234
Savings in expenses, on account of loans having been floated in September instead of in June, were surrendered.					
A. 7.—Commission, Brokerage, etc., on Loans	3,00,000	1,05,817	—1,94,183	—1,70,000	—24,183
Original estimate was framed on an anticipated loan of 35 crores against actual realisation of 16.93 crores. Hence the smaller expenses and consequent reduction in appropriation. Final saving under advertisement charges owing to reduction in standard rates not fully surrendered.					
A. 8.—Discount Written off to Revenue	48,41,000	48,41,000	..	..	..
B.—Deduct—Interest on Debt Incurred for Commercial Departments and Provincial Governments					
B. 1.—Railways.					
O. —21,12,94,000 }					
S. (a) 80,73,000 }	—20,31,31,000	—20,17,35,479	+14,05,521	..	+14,05,521
Mainly due to a reduction in the average rate of interest adopted in the Revised Estimates.					
B. 2.—Posts and Telegraphs					
O. —88,77,000 }					
S. (a) 98,000 }	—87,79,000	—78,91,239	+8,87,761	..	+8,87,761
Partly due to the fact that the surcharge of interest payable by the Department was less and partly to reduced capital expenditure in the year.					
B. 3.—Irrigation works (Central).					
O. —12,87,000 }					
S. (a) 6,000 }	—12,81,000	—12,79,107	+1,893	..	+1,893

(a) Sanctioned in March.

Major Head and Sub-head.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving— or surrender.	Net reappro- priation or surrender.	Remainder un- adjusted + or — Rs.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
B. 4.—Salt works.					
O. —4,74,000 }					
S. (a) 53,000 }	—4,21,000	—4,18,368	+2,638	..	+2,638
Original provision was based on orders previously in force requiring salt stocks to be treated as floating assets chargeable with interest but actual adjustment was made on direct capital outlay on fixed assets under revised orders of Government.					
B. 5.—Forest.					
O. —1,01,000 }					
S. (a) 9,000 }	—92,000	—91,805	+195	..	+19
B. 6.—Security Printing.					
O. —4,41,000 }					
S. (a) 45,000 }	—4,86,000	—4,84,396	+1,604	..	+1,404
B. 7.—Visagapatam Harbour.					
O. —14,26,000 }					
S. (a) 14,000 }	—14,40,000	—14,53,670	—12,670	..	—12,670
B. 8.—Provincial Loans Fund.					
O. —6,95,00,000 }					
S. (a) 31,00,000 }	—7,26,00,000	—7,25,24,990	+75,010	..	+75,010
The additional provision was meant to cover interest charges for additional advances to some provinces to cover overdrawals, but the actual overdrawals did not however work up to the figure anticipated.					
C.—Loss by Exchange					
Non-voted O.					
S. (a) 6,22,000 }	6,22,000	4,25,469	—1,96,531	..	—1,96,531
Voted		21,019	+21,019	+25,000	—3,981
D.—Sinking Debt :					
D. 1.—Interest on Loans con- tracted in England under various Acts					
O. 15,01,32,000 }					
S. (a) 37,83,000 }	15,98,95,000	16,01,89,201	+2,34,201	..	+2,34,201
In the closing weeks of the year conditions made it advantageous to purchase and cancel India 6 per cent. Bonds due for repayment on 15th June 1932 in advance of the general retirement of the issue. The cancellation necessitated a charge in the year for a part of the interest which, had the Bonds gone to maturity, would have been payable on the repayment date in 1932-33.					
D. 3.—Interest Portion of Rail- way Annuities	2,39,06,000	2,39,05,711	—289	..	—289
D. 4.—Interest on outstanding Li- abilities of Railway Com- panies taken over on purchase.	1,34,43,000	1,34,42,700	—210	..	—210
D. 5.—Interest on Liabilities assumed in respect of British Government 5 per cent. War Loan (1929-47) :					
O. 1,11,45,000 }					
S. (a) 55,74,000 }	55,74,000	55,73,667	—333	..	—333
D. 7.—India Stock Discount on Loan Installments.					
O. .. }					
S. (a) 11,000 }	11,000	10,432	—518	..	—518
D. 8.—Discount Sinking Funds.	11,19,000	11,19,060	+60	..	+60
D. 9.—Management of Debt .	54,67,000	34,21,502	—20,45,498	—20,33,000	—12,498
Reduction in appropriation on account of loans issued having totalled less than estimated. Final saving was due to lower charges than had been foreseen for the expenses of redemption of India 5½ per cent. Stock.					
D. 10.—Other Items .	2,04,000	1,54,910	—49,090	—38,000	—11,090
For reduction in appropriation see D. 9.					
Final saving under this head was made from the provision for meeting stamp duty on the transfer of certain State Railway debentures, and reflects a turnover of the securities smaller than the normal.					

(a) Sanctioned in March.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—	Net reapprop- riation or surrender.	Remainder un- adjusted + or -.
	Rs.	Rs.	Rs.	Rs.	Rs.
D.—Sterling Debt—concl'd.					
D. 11.—India Bonds purchased for conciliation difference : between per value and cost price	..	1,20,093	+1,20,093	..	+1,20,093
See explanations under sub-head D 1.					
E.—Deduct—Interest on Debt incurred for Commercial Departments and Provincial Governments: Railways.					
O. —11,09,24,000 }					
S. (a)—41,59,000 }	—11,50,83,000	—11,50,94,747	—11,747	..	—11,747
Small increase in the rate at which interest was chargeable as compared with the estimated rate on which the final appropriation was based.					
Appropriation for reduction or avoidance of debt:					
F.—Sinking Funds:					
F. 1.—India	1,79,07,000	1,79,07,000	..	..	..
G.—Other Appropriations:					
G. 1.—India:					
Non-voted.					
O. 2,39,67,000 }					
S. (a) 1,27,000 }	2,41,34,000	2,41,24,264	—9,736	..	—9,736
Voted	2,59,63,000	2,60,06,738	+43,738	+43,400	+4,338
Totals					
Non-voted.	Gross 48,77,00,000	48,25,22,326	—51,77,674	..	—51,77,674
Voted.	Deduct —40,33,13,000	—40,00,62,496	+23,50,505	..	+23,50,406
	Net 8,43,87,000	8,16,59,830	—28,27,170	..	—28,27,170
Voted	3,27,09,000	3,13,68,750	—13,40,250	—12,97,000	—43,250

(a) Sanctioned in March.

NOTES.

1. The final non-voted saving occurs mainly under sub-heads A. 1 and A. 2 which is due to non-drawal of interest in certain cases and delay in settlement of loan applications received through Post Office. See Note 2.

2. Sub-head A. 3.—The Controller of the Currency explained that of the saving of Rs. 21,90,016 under this sub-head, Rs. 20,13,690 was due to exceptional circumstances. Although the 6½ per cent. Treasury Bonds were closed to subscription on the 12th December 1931, the reports from the Accountant General Posts and Telegraphs regarding the subscription of Savings Bank Depositors were received as late as March and the final figure of applications through the Post Office was not ready at the time of the preparation of the Revised Estimate. On the information available it was hoped that before the close of the financial year the matter would be settled and that the relative stock-certificate would be issued to the Accountant General, Posts and Telegraphs to enable that officer to draw the interest on the Bonds before the 31st March 1932. Contrary to expectation, there was a delay in the settlement of certain irregularities in regard to some of the applications tendered at the Post Office and consequently the issue of the stock-certificate to the Accountant General, Posts and Telegraphs was delayed.

The remaining portion of the saving was due to interest on the 6½ per cent. Bonds being drawn less than anticipated. Against Rs. 5,05,000 assumed as undrawn in the Revised Estimate, the actuals were Rs. 6,51,326.

3. An audit review of the working of the Debt Redemption scheme for the year with which sub-heads F and G under "Appropriation for Reduction or Avoidance of Debt" are concerned will be found in paragraphs 40 to 46 of the Report.

GRANT No. 26.—INTEREST ON MISCELLANEOUS OBLIGATIONS.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1932, compared with the Sum Granted, to defray the Expenses in connection with Payment of INTEREST ON MISCELLANEOUS OBLIGATIONS.

Major Head and Sub-head.	Final Appropriation. Rs.	Actual Expenditure. Rs.	Excess + Saving— Rs.	Net reappropriation or surrender. Rs.	Remainder unadjusted + or— Rs.
MAJOR HEAD "20.—INTEREST ON OTHER OBLIGATIONS".					
<i>Charges in India.</i>					
A.—Special Loans :					
A. 1.—Interest on Loans from the late King of Oudh					
O. 7,59,000 }	7,49,900	7,59,634	+ 9,724	..	+ 9,724
S. (a) —9,100 }					
Arrear adjustment in the United Provinces accounts for the excess.					
A. 2.—Interest on other Special Loans					
O. 96,700 }	1,16,400	1,14,578	—1,822	..	—1,822
S. (a) 19,700 }					
The supplementary appropriation was sanctioned mainly to pay arrears of interest for 18 years due on the 8 per cent. Perpetual Loan of 1st December 1808 payable to the Syrian Church in Travancore and Cochin.					
B.—Treasury notes of Service and other Funds :					
O. 24,900 }	22,040	20,301	—1,736	..	—1,736
S. (a) —2,860 }					
Chiefly in Central Provinces (Rs. 1,633) owing to expenditure during the closing months of the year having been below expectations.					
C.—Deposits of Service Funds bearing Interest :					
C. 1.—Interest on Uncovenanted Service Family Pension Funds					
O. 7,32,000 }	7,10,000	6,97,436	—12,564	..	—12,564
S. (a) —12,000 }					
C. 2.—Interest on other Service Funds					
O. 94,800 }	92,900	96,231	+ 3,331	..	+ 3,331
S. (a) —1,900 }					
Excess mainly in Bengal (Rs. 2,936) on account of surrender of Rs. 2,800 in anticipation of heavy withdrawals which did not materialise.					
D.—Savings Bank Deposits :					
D. 1.—Interest on General Provident Fund					
O. 96,76,300 }	94,27,900	91,63,364	—2,62,536	..	—2,62,536
S. (b) —2,43,400 }					
See Note 2.					
D. 2.—Interest on Civil Service Provident Fund :					
O. 7,20,900 }	6,09,970	5,54,396	—55,574	..	—55,574
S. (b) —1,10,530 }					
See Note 2.					
D. 3.—Interest on Indian Civil Service (non-European Members) Provident Fund					
O. 14,900 }	14,500	16,193	+ 1,293	..	+ 1,293
S. (a) 14,900 }					

Provision retained in Madras under D. 2 (Rs. 3,800). The opening of this sub-head having been sanctioned late in the year, no transfer of funds was possible. See Note 3.

(a) Sanctioned in March.

(b) Sanctioned in February—March.

Major Head and Sub-head.	Final Appro- priation, Rs.	Actual Expendi- ture, Rs.	Excess + Saving— Rs.	Net reappro- priation or surrender, Rs.	Remainder un- adjusted + or — Rs.
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*D.—Savings Bank Deposits—concll.**D. 1.—Bonus on Postal Cash Cer-
tificates*

O. 2,10,00,000	2,06,00,000	2,06,00,000
S. (a)—4,00,000					

Discharges of cash certificates within maturity were more than anticipated. Hence the reduction in appropriation.

The amount actually paid as bonus on cash certificates discharged during 1931-32 was only Rs. 1,83,47,000. The balance has been taken as bonus accruing on cash certificates remaining undischarged and credited to a deposit head.

*D. 5.—Interest on Post Office Sav-
ings Banks*

O. 1,06,42,000	1,08,05,000	1,03,44,301	+39,301	..	+39,301
S. (a) 1,65,000					

Deposits were more than anticipated.

*D. 6.—Interest on other Bank
Accounts*

O. 2,14,14,500	2,13,56,165	2,13,27,332	-27,537	..	-27,537
S. (b)—59,331					

See Note 2.

*E.—Special Savings Bank
Accounts*

O. 16,20,200	16,14,400	16,17,830	+3,430	..	+3,430
S. (a)—5,820					

*F.—Other Items :**F. 1.—Payments to Post Office
for Savings Bank and Cash
Certificate Work :*

O. 45,38,000					
S. (a) 30,000	47,63,000	48,86,221	+1,18,221	+5,600	+1,12,621

Under-estimated originally. Supplementary grant (provided inadequate, as the actual number of Savings Bank transactions during the year was more than that anticipated in the Revised Estimates. The resultant excess was Rs. 1,38,000 counterbalanced by saving of Rs. 26,000 owing to decrease in cash certificate transaction.

<i>F. 2.—Interest on Provincial Balance :</i>	O. 17,25,000				
	S. (a)—10,75,000	6,50,000	6,50,667	+667	.. +667

Reduction in appropriation mainly on account of heavy draws by Provincial Govern-ments on their balances deposited with Central Government, to meet revenue deficits.

<i>F. 3.—Interest on Famine Insur- ance Fund Balance</i>	O. 16,13,400				
	S. (a)—12,000	15,93,000	15,47,004	-46,896	.. -46,896

Mainly in the United Provinces (Rs. 51,435), owing to less balance in the Fund.

<i>F. 4.—Other Interest Charges</i>	O. 1,39,59,300				
	S. (a)—28,11,700	1,11,77,600	1,08,94,712	-2,82,888	.. -2,82,888

Surrender mainly in Railway accounts, owing to withdrawals from the Depreciation Fund to meet the loss in working (Rs. 28,33,000). Major portion of the final saving accrued also in Railway (Rs. 2,44,427), the rate of interest having been lower than anticipated in the revised estimate. In Bombay a saving of Rs. 17,713 accrued owing to reduction in balance on account of repayment of debts due to Home Government and the Government of India from the balances of the Kameron quarantine Station Fund. The saving in Posts and Telegraphs Department (Rs. 16,381) is due to reduction in Capital expenditure in 1930-31 and decrease in the rate of interest.

(a) Sanctioned in March.

(b) Sanctioned in February—March.

(c) Voted in February.

Major Head and Sub-head.	Final Appropriation. Rs.	Actual Expenditure. Rs.	Excess + Saving— Rs.	Net re-appropriation or surrender. Rs.	Remainder un-adjusted + or —. Rs.
F.—Other Items—concd.					
F. 5.—Miscellaneous					
Non-voted O. 50,000 } 10,000		1,537	—3,169	..	—3,169
S. (d)—39,994 }					
Surrender due to a claim not having materialised. Final saving intimated too late for acceptance by Government.					
Voted	10,000	4,017	—5,883 *	—5,600	—283
Represents expenditure on advertisement of Post Office Cash Certificates. Provision reduced with reference to actual requirements.					
Charges in England :					
G.—Interest on Sterling Branches of Provident Funds O. 4,88,000 } 4,93,000		5,11,141	+18,141	..	+18,141
S. (a)3,000 }					
Excess due to an arrear credit to the Indian Military Widows' and Orphans' Fund for war loans.					
H.—Interest on B. & N. W. Railway Sinking Fund	4,000	3,929	—71	..	—71
J.—Loss or Gain by Exchange					
O. " " } 3,496		—2,639	—6,135	..	—6,135
S. (b) 3,496 }					
Totals { Non-voted	8,00,50,581	7,94,20,546	—6,30,035	..	—6,30,035
{ Voted	47,78,000	48,90,238	+1,12,238	..	+1,12,238

NOTES.

1. Savings under sub-heads D. 1, D. 2, F. 3 and F. 4 are mainly responsible for the total non-voted saving under this Grant. The voted excess occurred under sub-head F. 1.

2. Sub-heads D. 1, D. 2 and D. 6.—The final savings under these heads accrued as a result of retirements under the Retrenchment Scheme and the concessions granted in the matter of temporary withdrawals of amounts at credit and the discontinuance of subscriptions during the currency of the cut in pay. The effect of these factors could not be fully gauged before the close of the year. Hence, savings were not fully surrendered in all Provinces.

3. Sub-head D. 3.—This sub-head was opened in accordance with instructions issued in May 1931 to record charges for interest on amounts at credit of subscribers to the newly formed Indian Civil Service (Non-European Members) Provident Fund, created from 1st January 1931. There was no transaction of this nature in 1930-31.

(a) Sanctioned in March.

(b) Sanctioned in February—March.

(c) Sanctioned in May—Rs. 40,000 and March Rs. 8.

GRANT No. 27.—STAFF, HOUSEHOLD AND ALLOWANCES OF THE GOVERNOR GENERAL.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1932, compared with the Sum Granted, to pay the Salaries and other Expenses of the GOVERNOR GENERAL, HIS STAFF AND HOUSEHOLD.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation or surrender	Remainder unadjusted. + or —
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "22—GENERAL ADMINISTRATION."					
A.—Salary of the Governor General					
O. 2,57,500 }					
S. (a) —12,549 }	2,44,960	2,44,927	—33	..	—33
B.—Sumptuary Allowance of the Governor General	40,000	40,000	..	..	..
C.—Expenditure from Contract Allowances (unaudited).					
O. 1,62,700 }					
S. (b) —17,000 }	1,45,700	1,54,404	+8,704	..	+8,704
Rs. 9,992 withdrawn in excess from the sub-head through misapprehension.					
D.—State Conveyances and Motors					
(Unaudited.)					
O. 1,41,300 }					
S. (c) —36,500 }	1,14,800	62,578	—52,222	..	—52,222
Cost of the cars purchased in England for His Excellency the Viceroy, adjusted finally in the Secretary of State's accounts for the year. Saving not surrendered, as the Military Secretary to His Excellency the Viceroy was not sure where the expenditure would be finally adjusted.					
E.—Private Secretary:					
E. 1.—Pay of Officers					
Non-voted O. 49,000 }					
S. (d) —24,096 }	15,904	15,904	..	..	..
Change in personnel from Non-voted to Voted Hence the reduction in original appropriation.					
Voted O. 7,300 }					
S. (e) 26,000 }	33,300	32,509	—791	—791	..
.. See E. 1.—Non-voted for the supplementary appropriation.					
E. 2.—Pay of Establishments .	69,600	66,743	—2,857	—2,848	—9
E. 3.—Allowances, Honoraria, etc.					
Non-voted O. 3,800 }					
S. (a) 42 }	3,842	3,842	..	..	..
Voted O. 12,600 }					
S. (e) 3,000 }	15,600	14,235	—1,365	—1,363	—2
Additional appropriation to meet the cost of equipment and passage allowance for the Private Secretary to His Excellency the Viceroy for the journey to join his appointment.					
E. 4.—Presents and Charities .	4,000	4,000	..	..	..
E. 5.—Postage and Telegrams					
O. 46,000 }					
S. (e) 15,000 }	60,000	55,743	—4,257	—4,170	—87
Additional appropriation to meet excess expenditure due to an unusual amount of telegraphic correspondence which arose out of abnormal and unforeseen circumstances.					
E. 6.—Other Contingencies .	9,700	9,682	—18	..	—18
E. 7.—Grants-in-aid, Contributions, etc.	600	376	—224	..	—224

(a) Sanctioned in February.

(b) Sanctioned in June—Rs. 17,000; November—Rs. 9,001 and December Rs. 9,002.

(c) Sanctioned in June Rs. 17,000; November—Rs. 34,000 and March—Rs. 9,200.

(d) Sanctioned in January—Rs. 22,945 and March—Rs. 1,151.

(e) Voted in February.

Major Head and Sub-head.	Final Appropriation.	Actual Expendi- ture.	Excess + Saving—	Net reapprop- iation un- or surrender	Remainder adjusted + or —
	Ra.	Ra.	Ra.	Ra.	Ra.
F.—Military Secretary :					
F. 1.—Pay of Officers					
Non-voted O. 51,000 }					
S. (a) —5,432 }	45,568	45,600	+1,032	..	+1,032
Final excess due to a sum of Ra. 1,380 surrendered inadvertently.					
Voted	32,400	24,452	—7,948	—7,947	—1
F. 2.—Pay of Establishments	89,300	84,348	—4,952	—5,433	+481
F. 3.—Allowances, Honoraria, etc.					
Non-voted O. 1,400 }					
S. (b) 1,380 }	2,780	2,501	—279	..	—279
Voted	23,500	21,592	—1,908	—1,945	+37
F. 4.—Presents and Charities .	6,000	6,000	..	..	..
F. 5.—Supplies and Services .	22,000	21,270	—730	+1,000	—1,730
Debits on account of customs duty on imported stores not received during the year.					
F. 6.—Maintenance of Gardens	67,900	67,575	—25	..	—25
F. 7.—Postage and Telegrams .	6,000	5,944	—56	..	—56
F. 8.—Other Contingencies .	10,700	16,447	+5,747	+5,137	+610
Additional appropriation on account of increased duty on imported articles.					
F. 9.—Grants-in-aid, Contribu- tions, etc.					
O. 1,200 }	260	260	..	..	..
S. (c)—940 }					
G.—Tour Expenses :					
G. 1.—Special Trains and Steamers and Haulage of Saloon Carriages.					
O. 2,89,200 }					
S. (d)—11,008 }	2,78,192	2,80,725	+2,533	..	+2,533
Appropriation reduced mainly on account of less touring and His Excellency travelling by air instead of by train.					
G. 2.—Other Charges					
O. 1,31,300 }					
S. (e) —7,000 }	1,24,300	1,24,135	—165	..	—165
H.—English charges (High Commis- sioner) on Stores	..	14,570	+14,570	..	+14,570
The aeroplane taken over for the use of the His Excellency the Viceroy formed part of the aircraft originally intended for the Indian State Air Service. The whole cost of the aircraft, with spare parts, including delivery charges, etc., was provided for in the budget under Grant No. 63, Aviation, but in accordance with instructions from Government during the year the cost of certain spare parts specially purchased for His Excellency's aeroplane and the delivery charges thereon were debited to this grant. No allotment of funds on this account has, however, been advised.					
Totals . { Non-voted . 10,16,908	9,76,252	—10,654	..	—40,654	
{ Voted . 4,50,000	4,45,419	—4,581	—18,360	+13,779	

NOTE.

Uncovered expenditure under sub-head H is responsible for the final excess in the Voted section of the grant. Saving in the Non-voted section occurs chiefly under sub-head D.

(a) Sanctioned in November—Ra. 1,580 and February—March—Ra. 3,751.

(b) Sanctioned in November.

(c) Sanctioned in March.

(d) Sanctioned in November Ra. 65,502 and March—Ra. 75,000.

(e) Sanctioned in November—Ra. 12,000 and March Ra. 3,000.

GRANT No. 28.—EXECUTIVE COUNCIL.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1932, compared with the Sum Granted, to pay the Salaries and other Expenses of the EXECUTIVE COUNCIL.

Major Head and Sub-head.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving—.	Net reappto- riation or surrender.	Remainder un- adjusted + o —.
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD. "22.—GENERAL ADMINISTRATION".					
A.—Pay					
O. 4,89,000 }					
S. (a)—16,081 }	4,63,919	4,63,272	—647	..	—647
B.—Allowances	6,260	5,045	—1,155	..	—1,155
	See Note.				
C.—Tour Expenses	91,000	84,042	—6,958	—13,100	+6,142
	See Note.				
D.—Grants-in-aid, Contributions, etc.					
O. 1,800 }					
S. (b)200 }	2,000	1,996	—4	..	—4
E.—Reduction made by the Legislative Assembly	—100	..	+100	..	+100
	Realised.				
Totals	<div> <div>Non-voted</div> <div>Voted</div> </div>	<div>4,72,119</div> <div>90,900</div>	<div>4,70,313</div> <div>84,042</div>	<div>—1,866</div> <div>—6,858</div>	<div>—1,866</div> <div>+6,242</div>

NOTE.

The Controlling Officer apparently relied entirely on monthly statements of expenditure and advice tendered by the Pay and Accounts Office, Secretariat, and the corresponding Section of the office of the Accountant General, Central Revenue, with which the former was amalgamated from 1st January 1932. The latter office suggested that there would probably be no savings under sub-head B and that Rs. 7,000 might be surrendered under sub-head C (Rs. 6,100 having already been surrendered in July 1931) and action was taken accordingly. These estimates were very inaccurate, a fact which may be attributed in part to the Section of the office of the Accountant General having at the time been in a state of some confusion owing to the amalgamation and partly an accounts office not being in a position readily to assess accruing liabilities.

(a) Sanctioned in August Rs. 2,119 and February—March—Rs. 18,300.

(b) Sanctioned in March.

GRANT No. 29.—COUNCIL OF STATE.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1932, compared with the Sum Granted, to pay the Salaries and other Expenses of the COUNCIL OF STATE.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation or surrender. + or —.	Remainder un-adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "22.—GENERAL ADMINISTRATION."					
A.—Pay of President					
O. 51,000 }	49,725	49,725	..	..	..
S. (a) —1,275 }					
B.—Allowances, Honoraria, etc.					
Non-voted O. 13,400 }	7,200	5,135	—2,065	..	—2,065
S. (b) —6,200 }					
Voted O. 85,000 }					
S. (c) 35,000 }	1,20,000	97,807	—22,193	..	—22,193
Additional appropriation necessitated by the holding of the Special Session in November 1931, and to the original provision having been under-estimated. For final saving see B. Non-voted.					
C.—Contingencies . . .	5,000	3,878	—1,122	..	—1,122
D.—Grants-in-aid, Contributions, etc.	600	600	..	..	..
Totals { Non-voted	57,525	55,400	—2,065	..	—2,065
{ Voted .	1,25,000	1,01,685	—23,315	..	—23,315

NOTE.

In the previous three years also there have been final savings under Sub-head B for which the same explanation was given namely that the Session of the Council of State was extended beyond the 31st March. It would therefore seem that the estimates should be framed on the assumption that such extensions will occur also in the future unless there are very strong grounds for anticipating otherwise.

(a) Sanctioned in December.

(b) Sanctioned in March.

(c) Voted in February.

GRANT No. 30.—LEGISLATIVE ASSEMBLY AND LEGISLATIVE ASSEMBLY DEPARTMENT.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1932, compared with the Sum Granted, to pay the Salaries and other Expenses of the LEGISLATIVE ASSEMBLY AND LEGISLATIVE ASSEMBLY DEPARTMENT.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—	Net reapropriation, or surrender, + or—	Remainder unadjusted + or—
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "22—GENERAL ADMINISTRATION".					
A.—Legislative Assembly:					
<i>A. 1.—Pay of President and Deputy President</i>					
	O. 52,000 } S. (a) 500 }	52,500	50,323	—1,577	.. —1,577
<i>A. 2.—Pay of Establishments</i>	3,000	2,925	—75	—75	..
<i>A. 3.—Allowances, Honoraria, etc.</i>					
<i>Non-voted</i>	O. 30,000 } S. (a) 7,000 }	37,000	31,326	—5,174	.. —5,174
Extension of Session beyond 31st March 1932 and consequent payment of allowances in 1932-33.					
<i>Voted</i>	O. 3,27,200 } S. (b) 1,00,000 }	4,27,200	3,75,558	—51,642	.. —51,642
See A. 3 Non-voted and Note.					
B.—Legislative Assembly Department:					
<i>B. 1.—Pay of Officers</i>					
	O. 91,400 } S. (b) 2,000 }	93,400	82,218	—11,182	—11,275 +93
<i>B. 2.—Pay of Establishments</i>					
	O. 2,28,300 } S. (b) 1,000 }	2,29,300	2,13,617	—15,683	—11,200 —4,483
Supplementary grant proved unnecessary.					
<i>B. 3.—Allowances, Honoraria, etc.</i>	49,100	42,371	—6,729	—9,240	+2,511
Under-estimate.					
<i>B. 4.—Contingencies</i>	48,000	40,587	—7,413	—6,620	—793
Totals					
	{ Non-voted 89,500 Voted 8,50,000 }	89,500	82,649	—6,851	.. —6,851
		8,50,000	7,57,276	—92,724	—38,410 —54,314

NOTE.

A. 3.—Voted.—The supplementary grant of Rs. 1,00,000 was obtained mainly to meet anticipated excess on account of prolongation of the September Session of the Assembly and special session in November 1931. The extension of the March Session beyond the 31st March 1932, and consequent payment of allowances in 1932-33 led to the saving which could not be anticipated.

(a) Sanctioned in January.

(b) Voted in February.

GRANT No. 31.—FOREIGN AND POLITICAL DEPARTMENT.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1932, compared with the Sum Granted, to pay the Salaries and other Expenses of the GOVERNMENT OF INDIA, FOREIGN AND POLITICAL DEPARTMENT.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —	Net re-appropriation or surrender.	Remainder un-adjusted + or —
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "22—GENERAL ADMINISTRATION".					
A.—Pay of Officers					
Non-voted O. 2,34,800 } S. (a) 5,104 }	2,39,904	2,13,664	—26,240	—23,500	—2,740
Appropriation reduced as officer on Special Duty proceeded on deputation with the Round Table Conference to England.					
Voted	1,52,700	1,29,921	—12,779	—3,749	—0,030
Leave ex-India.					
B.—Pay of Establishments	4,47,300	3,96,079	—51,221	—48,846	—2,375
C.—Allowances, Honoraria, etc.					
Non-voted O. 25,200 } S. (b) 2,504 }	27,704	31,369	+4,165	+4,500	—335
Appropriation was increased mainly to meet unforeseen railway debits.					
Voted	99,500	1,00,002	+502	—400	+902
D.—Postage, Telegram and Telephone Charges					
.	1,81,200	1,75,492	—5,708	+5,500	—11,208
Fluctuating item of expenditure dependent on the [political situation. Additional appropriation proved unnecessary.					
E.—Other Contingencies	33,300	29,356	—12,944	—7,300	—5,644
F.—Grants-in-aid, Contributions, etc. . . . .	..	27	+27	..	+27
G.—Special Facts Finding Committee					
G. 1.—Pay of Officers					
O. } S. (c) 1,600 }	1,600	19,297	+17,697	+17,700	—3
It was not definitely known how long the Committee would continue to last, and the appointments were sanctioned from time to time. Hence additional appropriation.					
G. 2.—Pay of Establishments . . . . .	..	14,831	+14,831	+15,000	—169
See G. 1.					
G. 3.—Other charges					
Non-voted . . . . .	..	1,156	+1,156	+1,500	—144
See G. 1.					
Voted . . . . .	..	3,158	+3,158	+3,000	+158
See G. 1.					
Totals { Non-voted.	2,69,208	2,66,013	—3,195	..	—3,195
{ Voted	9,14,000	8,49,829	—64,161	—36,795	—27,366

(a) Sanctioned in January — Rs. 5,920 and February Rs. 11,024.

(b) Sanctioned in August — Rs. 2,000 and February Rs. 4,004.

(c) Sanctioned in September.

GRANT No. 32.—HOME DEPARTMENT.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1932, compared with the Sum Granted, to pay the Salaries and other Expenses of the GOVERNMENT OF INDIA, HOME DEPARTMENT.

Major Head and Sub-head.	Final Appropriation,	Actual Expenditure,	Excess + Saving —,	Net reappro- priation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "22—GENERAL ADMINISTRATION."					
A.—Secretariat :					
A. 1.—Pay of Officers					
Non-voted O. 1,55,200 }					
S. (a) 2,522 }	1,61,022	1,60,151	—871		—871
Voted	72,100	68,756	—3,344	—3,344	..
A. 2.—Pay of Establishments :	2,39,800	2,10,473	—29,327	—28,866	—461
A. 3.—Allowances, Honoraria, etc.					
Non-voted O. 3,800 }					
S. (b) 2,610 }	6,410	7,230	+820	..	+820
Additional appropriation to meet expenditure on travelling allowances of certain officers not originally provided. Final excess due to under-estimating.					
Voted	49,800	46,353	—3,247	—3,076	—171
A. 4.—Contingencies :	75,700	57,324	—18,376	—17,700	—676
A. 5.—Grants-in-aid, Contributions, etc.					
O. 2,800 }					
S. (c) 286 }	3,086	3,086	..	..	..
B.—Bureau of Public Information :					
B. 1.—Pay of Officers	40,600	38,443	—2,157	—2,320	+163
B. 2.—Pay of Establishments	37,600	32,566	—5,044	—4,970	—74
B. 3.—Other Charges	60,600	52,340	—8,160	—7,930	—230
Reduction in appropriation mainly due to reduction in rates of compensatory allowances.					
C.—Intelligence Bureau, Home Department :					
C. 1.—Pay of Officers					
O. 1,50,200 }					
S. (d)—3,500 }	1,46,700	1,57,945	+11,245	+7,370	+3,875
Unanticipated adjustment of leave salary of an officer who left the establishment four years ago.					
C. 2.—Pay of Establishments					
O. 1,63,600 }					
S. (e)—4,500 }	1,69,000	1,68,792	+2,222	+6,100	+3,822
Unanticipated adjustment of leave salary of a Sub-Inspector who left the establishment many years ago and certain charges adjusted under the sub-head instead of under C. 8.					
C. 3.—Allowances, Honoraria, etc.					
O. 61,200 }					
S. (f)—300 }	60,900	54,764	—6,136	—13,000	+6,864
Re-appropriation proved excessive on account of certain unexpectedly expensive tours undertaken at the end of the year.					
C. 4.—Supplies and Services					
O. 33,800 }					
S. (g) 3,60,000 }	3,93,800	4,41,234	+47,434	+7,250	+40,184

See Note.

(a) Sanctioned in July—Rs. 50; December Rs. 1,471 and March—Rs. 600.

(b) Sanctioned in July—Rs. 1,300; December Rs. 500 and March Rs. 3,110.

(c) Sanctioned in March.

(d) Sanctioned in February.

(e) Sanctioned in July—Rs. 1,600 and February—Rs. 3,000.

(f) Sanctioned in July—Rs. 200 and August—Rs. 100.

(g) Sanctioned in January.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation or surrender.	Remainder unadjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Q.—Intelligence Bureau, Home Department—consolid.</i>					
<i>Q. 5.—Secret Service Contingencies</i>	2,00,000	2,17,700	—17,700	—17,700	..
An exact estimate under this head is not possible.					
<i>Q. 6.—Other Contingencies</i>					
<i>O. 40,300 }</i>					
<i>S. (a)—325 }</i>	40,475	74,885	+34,410	+29,000	+5,410
Expenditure incurred by the United Provinces Government in connection with the prosecution of the Meerut case not communicated in time to arrange for funds.					
<i>Q. 7.—Grants-in-aid, Contributions, etc.</i>	1,800	2,759	+959	+960	—1
<i>Q. 8.—Establishment Charges paid to other Governments, Departments, etc.</i>	..	1,817	+1,817	+4,120	—2,303
A portion of the expenditure adjusted under C. 2.					
<i>D.—Reforms office :</i>					
<i>D. 1.—Pay of Officers.</i>					
Non-voted	<i>O. 1,15,600 ;</i>				
	<i>S. (b)—18,955 }</i>	96,545	96,544	—101	—101
Voted		21,700	21,090	—610	—610
<i>D. 2.—Pay of Establishments</i>	54,100	41,568	—12,534	—11,820	—714
<i>D. 3.—Allowances, Honoraria, etc.</i>					
Non-voted	1,400	926	—474	..	—474
Under travelling allowances.					
Voted	9,300	10,410	+1,110	+925	+194
Re-appropriation on account of excess expenditure under travelling allowances.					
<i>D. 4.—Contingencies.</i>	30,000	16,149	—13,851	—15,000	+1,149
Reduction in appropriation on account of economy proved excessive owing to adjustments of unforeseen charges.					
<i>D. 5.—Grants-in-aid, Contributions etc.</i>					
<i>O. 1,800 }</i>					
<i>S. (c)—230 }</i>	1,570	1,554	—16	..	—16
<i>E.—English Charges (High Commissioner) on Stores</i>	2,000	685	—1,315	—1,000	—315
Fewer indents than anticipated.					
<i>F.—Loss or Gain by Exchange</i>	..	1	+1	..	+1
<i>G.—Miscellaneous Charges</i>	..	4,667	+4,667	+4,667	..
Expenditure on equipment and voyage allowance of a Member of the India Council.					
Totals	{ Non-voted 13,32,893	13,89,317	+56,509	..	+56,509
	{ Voted 6,93,000	6,00,822	—92,178	—91,044	—1,134

NOTE.

The excess in the Non-voted appropriation occurs mainly under Sub-head C. 4 as the result of faulty accounting in the office of the Accountant General, Central Revenue. An amount of Rs. 40,180 at debit of suspense was debited to the sub-head by credit to suspense in the accounts for " March Final ". A similar adjustment was also affected in the accounts for " March Supplementary " so that the sum of Rs. 40,180 has been debited twice over to this head and there remains a credit of Rs. 40,180 under suspense which will be adjusted in the accounts of 1932-33.

(a) Sanctioned in July.

(b) Sanctioned in July—Rs. 8,650; January—Rs. 2,575 and February—Rs. 8,955.

(c) Sanctioned in February.

GRANT No. 33—PUBLIC SERVICE COMMISSION.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1932, compared with the Sum Granted, to pay the Salaries and other Expenses of the PUBLIC SERVICE COMMISSION.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "22—GENERAL ADMINISTRATION."					
A.—Pay of Officers					
O. 2,50,500 }					
S. (a) —33,106 }	2,17,700	2,14,673	—3,027	..	—3,027
B.—Pay of Establishments	59,500	52,708	—6,792	—6,200	—592
C.—Allowances, Honoraria, etc.					
Non-voted O. 29,000 }					
S. (b) —2,000 }	12,000	10,326	—1,674	..	—1,474

Smaller amount of touring by the members of the Commission and the use of coupe instead of full compartments account for the final saving.

Voted	16,000	13,160	—2,840	—2,000	—840
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Surrender on account of economy and no expenditure having been incurred on Delhi conveyance allowances.

D.—Grants-in-aid, Contributions, etc.	1,200	1,184	—16	..	—16
E.—Contingencies	18,500	14,207	—4,293	—1,000	—3,293

Reduced expenditure under advertisement charges.

Totals	(Non-voted	2,30,900	2,26,383	—4,517	—4,517
	{ Voted .	94,000	80,075	—13,925	—4,725

(a) Sanctioned in July—Rs. 20,800 and January—Rs. 2,200.

(b) Sanctioned in July.

GRANT No. 34.—LEGISLATIVE DEPARTMENT.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1932, compared with the Sum Granted, to pay the Salaries and other Expenses of the GOVERNMENT OF INDIA, LEGISLATIVE DEPARTMENT.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—.	Net reappropriation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.

MAJOR HEAD "22—GENERAL ADMINISTRATION".

A.—Pay of Officers :

Non-voted .O. 2,01,300	}	1,74,040	1,74,014	—26	..	—26
S. (a)—27,260						

Voted	52,000	47,806	—4,194	—4,165	—29
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B.—Pay of Establishments	2,13,900	1,93,529	—20,371	—20,650	+279
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Provision reduced mainly on account of leave out of India.

C.—Allowances, Honoraria, etc. :

Non-voted .O. 6,600	}	4,250	4,031	—219	—30	—189
S. (b)—2,350						

Appropriation reduced mainly on account of provision for cost of passage and for medical treatment not being utilised in full (Rs. 1,620).

Voted	45,100	37,683	—7,417	—6,900	—517
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Over-estimated originally.

D.—Grants-in-aid, Contributions, etc. :

O. 2,100	}	1,855	1,855	+30	+30	..
S. (c) — 245						

E.—Contingencies	30,000	29,896	—104	..	—104
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Totals	Non-voted.	1,80,145	1,79,930	—215	..	—215
	Voted .	3,41,000	3,09,914	—32,086	—31,715	—371

(a) Sanctioned in May—Rs. 2,100 ; August—Rs. 8,500 ; October—Rs. 6,745 ; December—Rs. 4,765 and March—Rs. 5,150.

(b) Sanctioned in March.

(c) Sanctioned in May—Rs. 50 and October—Rs. 195.

GRANT No. 35.—DEPARTMENT OF EDUCATION, HEALTH AND LANDS.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1932, compared with the Sum Granted, to pay the Salaries and other Expenses of the GOVERNMENT OF INDIA, DEPARTMENT OF EDUCATION, HEALTH AND LANDS.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —	Net reappropriation or surrender.	Remainder unadjusted + or —
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "22—GENERAL ADMINISTRATION."					
A.—Pay of Officers:					
Non-voted O. —1,94,200 }					
S. (a) —16,224 }	1,77,476	1,76,936	—540	..	—540
Voted	72,100	74,697	+2,597	+2,597	..
B.—Pay of Establishments . . .	2,93,400	2,63,384	—30,016	—29,852	—164
C.—Allowances, Honoraria, etc.:					
Non-voted O. 12,500 }					
S. (b) —4,300 }	8,000	7,470	—530	..	—530
Voted	71,400	68,882	—4,518	—4,400	—118
D.—Grants-in-aid, Contributions, etc.:					
O. 3,000 }					
S. (c) —199 }	2,801	2,767	—34	..	—34
E.—Contingencies	50,800	48,992	—1,808	—1,000	—808
F.—Office of the Keeper of Records:					
F. 1.—Pay of Officers . . .	21,000	17,550	—3,450	—3,450	..
Provision for leave salary not utilised.					
F. 2.—Pay of Establishments .	83,000	79,419	—3,581	—2,810	—771
F. 3.—Allowances, Honoraria, etc.	4,400	1,450	—2,950	—2,937	—13
F. 4.—Contingencies . . .	11,900	6,221	—5,679	—5,743	+64
<hr/>					
Totals { Non-voted	1,88,277	1,87,173	—1,104	..	—1,104
{ Voted . . .	6,08,000	5,58,595	—49,405	—47,595	—1,810

(a) Sanctioned in February—March.

(b) Sanctioned in July—Rs. 618 and March—Rs. 4,276.

(c) Sanctioned in March.

GRANT No. 36.—FINANCE DEPARTMENT.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1932, compared with the Sum Granted, to pay the Salaries and other Expenses of the Government of India, FINANCE DEPARTMENT.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —	Net reappropriation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "22—GENERAL ADMINISTRATION".					
A.—Ordinary Branch :					
A. 1.—Pay of Officers					
Non-voted	O. 1,74,300 } S. (a)—10,794 }	1,63,506	1,63,509	+3	..
Voted		1,12,800	1,24,741	+12,241	+12,271
Appointment of Budget Officer necessitated increase in the provision.					
A. 2.—Pay of Establishments		3,29,400	2,76,449	-52,951	-53,105
A. 3.—Allowances, Honoraria, etc.					+154
Non-voted	O. 9,200 } S. (a) 4,003 }	13,893	13,888	+55	..
Supplementary appropriation for cost of passages not originally anticipated.					
Voted		74,300	73,230	-1,070	-2,474
Cost of passage of an assistant paid towards the close of the year.					
A. 4.—Contingencies		43,700	42,141	-1,559	-1,087
A. 5.—Grants-in-aid, Contributions, etc.		600	600	..	..
B.—Military Finance :					
B. 1.—Pay of Officers					
Non-voted	O. 1,59,000 } S. (b)—5,064 }	1,61,836	1,59,766	-2,070	..
Voted		1,26,200	1,07,697	-18,503	-18,368
B. 2.—Pay of Establishments		3,05,000	2,84,581	-20,419	-19,600
B. 3.—Allowances, Honoraria, etc.					-819
Non-voted	O. 6,000 } S. (a)—1,500 }	4,500	4,338	-162	..
Voted		70,400	63,313	-7,087	-4,980
B. 4.—Contingencies		15,300	14,016	-1,484	..
B. 5.—Grants-in-aid, Contributions, etc.					-1,484
	O. 3,000 } S. (a) 205 }	3,205	3,205	..	..
Totals	{ Non-voted Voted	3,47,450 10,77,000	3,45,306 9,86,168	-2,144 -90,832	.. -87,343
					-2,144 -3,489

(a) Sanctions in March.

(b) Sanctioned in January—Rs. 4,000 and March—Rs. 5,064.

GRANT No. 37—SEPARATION OF ACCOUNTS FROM AUDIT.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1932, compared with the Sum Granted, to pay the Salaries and other Expenses of the SPECIAL STAFF FOR CONSIDERING THE QUESTION OF SEPARATING ACCOUNTS FROM AUDIT AND OF THE EXPERIMENTAL OFFICES IN CONNECTION WITH THE SCHEME.

Major Head and Sub-head.	Final Appropriation. Rs.	Actual Expenditure. Rs.	Excess + Saving —. Rs.	Net reappropriation or surrender. Rs.	Remainder un- adjusted + or —. Rs.
MAJOR HEADS "22—GENERAL ADMINISTRATION" AND "23—AUDIT."					
A.—Special Staff for considering the Question of Separating Accounts from Audit:					
A. 1.—Pay of Officers					
<i>O.</i> 25,000 }					
<i>S. (a)</i> —2,000 }	23,000	21,802	—1,198	..	—1,198
A. 2.—Pay of Establishments	15,500	13,375	—2,125	—500	—1,625
A. 3.—Allowances, Honoraria, etc.					
<i>Non-voted O.</i> 3,000 }					
<i>S. (a)</i> —500 }	2,500	1,994	—506	..	—506
<i>Voted</i> }	2,000	2,977	+977	+1,000	—23
Touring in connection with the work of the Public Works and Accounts and Audit Retrenchment Sub-Committee and the amalgamation of the Audit and Accounts offices necessitated reappropriation.					
A. 4.—Contingencies	3,000	1,772	—1,228	—500	—728
B.—Experimental Offices outside the United Provinces in connection with the Scheme for Separation of Accounts from Audit:					
B. 1.—Pay of Officers:					
<i>Non-voted</i> <i>O.</i> 21,800 }					
<i>S. (a)</i> —8,500 }	13,300	13,900	—800	..	—800
<i>Voted</i> }	71,600	49,949	—21,651	—17,000	—4,651
B. 2.—Pay of Establishments	2,29,800	1,55,637	—74,163	—66,900	—7,263
B. 3.—Allowances, Honoraria, etc.:					
<i>Non-voted</i> }	1,200	567	—633	..	—633
<i>Voted</i> }	14,800	8,311	—6,489	—2,152	—4,337
B. 4.—Supplies and Services, and Contingencies	23,900	12,032	—11,868	—7,000	—4,868
B. 5.—Deduct—Establishment Charges recovered from other Governments, Departments, etc.	—22,600	—5,293	+17,307	+17,700	—393
B. 6.—Deduct—Probable Savings	—4,000	..	+4,000	..	+4,000
Fully realised.					
C.—Experimental Offices in the United Provinces in connection with the Scheme for Separation of Accounts from Audit.					
(i) Charges debited to "22—General Administration" and administered by the local Government acting as Agent to the Central Government:					
C. 1.—Pay of Officers:					
<i>Non-voted O.</i> 41,000 }					
<i>S. (a)</i> —24,000 }	17,000	16,447	—553	..	—553
<i>Voted</i> }	1,09,300	85,972	—23,328	—20,400	—2,928
C. 2.—Pay of Establishments	6,57,000	4,12,317	—2,44,683	—2,36,700	—7,983
C. 3.—Allowances, Honoraria, etc.:					
<i>Non-voted O.</i> 2,000 }					
<i>S. (a)</i> —1,500 }	500	223	—278	..	—278
<i>Voted</i> }	17,000	14,728	—2,272	..	—2,272

(a) Sanctioned in February.

Major Head and Sub-head.	Final Appropriation. Rs.	Actual Expenditure. Rs.	Excess + Saving —. Rs.	Net reappropriation or surrender. Rs.	Remainder unadjusted + or —. Rs.
C. 4.—Supplies and Services, Contingencies and Works.	53,000	35,443	—17,557	—12,000	—5,557
C. 5.—Grants-in-aid, Contributions, etc.	..	63	+63	..	+63
Passage contribution of an officer.					
C. 6.—Deduct—Establishment Charges recovered from other Governments, Departments, etc.	—20,000	—13,333	+6,667	+6,700	—33
C. 7.—Deduct—Probable Savings	—15,000	..	+15,000	..	+15,000
Fully realised.					
(ii) Charges debited to "22-General Administration" and administered by the Officer on Special Duty, Government of India, Finance Department:					
C. 1.—Pay of Officers					
Non-voted O. 10,000 } S. (a)—3,500 }	6,500	6,005	—495	..	—495
Change of personnel between voted and non-voted.					
Voted . . . . .	..	548	+548	+748	—400
See C. 1. Non-voted.					
C. 2.—Pay of Establishments	84,800	43,315	—21,485	—17,348	—4,137
C. 3.—Allowances, Honoraria, etc.	300	..	—300	..	—300
C. 4.—Supplies and Services, Contingencies and Works	5,600	3,379	—2,221	—1,000	—1,221
D. —Experimental Offices in the United Provinces in connection with the Scheme of Separation of Accounts from Audit (Charges debited to "23—Audit") :					
D. 1.—Pay of Officers:					
Non-voted: O. 22,000 } S. (a)—9,000 }	23,000	22,527	—473	..	—473
Voted	73,600	41,598	—32,002	—25,000	—7,002
D. 2.—Pay of Establishments .	2,20,000	1,45,896	—74,104	—70,000	—4,104
D. 3.—Allowances, Honoraria, etc.:					
Non-voted O 2,000 } S(a) —1,000 }	1,000	592	—408	..	—408
Voted	31,000	20,394	—10,606	—9,000	—1,606
D. 4.—Supplies and Services, Contingencies and Works	6,400	3,366	—3,034	—1,000	—2,034
D. 5.—Deduct—Probable Savings	—10,000	..	+10,000	..	+10,000
Fully realised.					
Totals { Non-voted	83,000	83,509	—4,497	..	—4,497
{ Voted { Gross	15,69,600	10,50,809	—5,18,791	—4,84,752	—34,039
	{ Deductions	—42,600	—18,626	+23,974	+24,400
	{ Net	15,27,000	10,32,183	—4,94,817	—4,60,352

NOTE.

The closing of the Pay and Accounts Offices during the later part of the year, as also the closing of the office of the authority controlling the Grant from 1st March 1932, created some difficulties in the matter of current control, and was responsible for the large savings against the original grant. About 93 per cent. of these savings was surrendered to Government.

(a) Sanctioned in February.

IMPORTANT COMMENTS.

Discontinuance of the experiment of separation of audit from accounts :—
The experimental scheme of separation of audit from accounts was inaugurated in certain Central (Civil) departments and areas from 1924-25. In reviewing the working of the experiment the Government of India decided in May 1928 that the scheme should remain on a provisional basis until the matter could be considered in the light of the Report of the Statutory Commission on Constitutional Reforms. This Commission accepted the principle of the separation of audit from accounts and their recommendation to this effect was accepted by the Government of India in September 1930. The Government of India were later, however, constrained to reconsider the position in view of the extra cost of the experiment at a time when economy was essential, and with the concurrence of the Secretary of State, the audit and accounts offices which had been separated were reamalgamated in the closing months of the financial year. This explains the large savings in the grant. As the office of the Officer on Special Duty, Finance Department, who was responsible for the control of the grant, has been abolished it has not been possible to ascertain definitely why a larger proportion of the savings could not have been surrendered, but presumably the greater part of his time was taken up with the labour of closing down and amalgamation.

GRANT No. 38.—COMMERCE DEPARTMENT.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1932, compared with the Sum Granted, to pay the Salaries and other Expenses of the GOVERNMENT OF INDIA, COMMERCE DEPARTMENT.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—	Net Remainder reappropriation adjusted or surrender. + or —	
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "22—GENERAL ADMINISTRATION."					
A.—Pay of Officers :					
Non-voted O. 1,26,800 }					
S. (a) —20,631 }	1,06,169	1,06,162	—7		—7
Voted O. 73,200 }					
S. (b) 4,600 }	77,800	75,812	—1,988	—1,983	—3
B.—Pay of Establishments. O. 2,06,800 }					
S. (b) 3,600 }	2,10,400	2,05,188	—5,212	—5,103	—11
C.—Allowances, Honoraria, etc.					
Non-voted O. 7,400 }					
S. (a) —2,300 }	5,100	3,680	—1,420	—1,300	—220
Less touring.					
Voted O. 55,400 }					
S. (b) 8,500 }	63,900	63,681	—219	—178	—41
Supplementary grant was mainly for travelling allowance of the Members of the Accountancy Board (Rs. 5,000.)					
D.—Contingencies . O. 24,800 }					
S. (b) 200 }	25,100	25,060	—40	—128	+88
E.—Grants-in-aid, Contributions, etc.	1,800	2,340	+1,040	+1,200	—160
F.—Deduct—Establishment charges recovered from other Governments, Departments, etc. .	—13,200	—13,170	+30	..	+30
Totals { Non-voted 1,13,069 1,12,639 —387 .. —387					
Voted { Gross 3,77,200 3,69,741 —7,459 —7,487 +29					
Deductions —13,200 —13,170 +30 .. +30					
Net 3,64,000 3,56,571 —7,429 —7,487 +68					

(a) Sanctioned in February—March.
(b) Voted in February.

GRANT No. 39.—ARMY DEPARTMENT.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1932, compared with the Sum Granted, to pay the Salaries and other Expenses of the GOVERNMENT OF INDIA, ARMY DEPARTMENT.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving.	Net re-appropriation or surrender.	Remainder un-adjusted + or —
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "22—GENERAL ADMINISTRATION".					
A.—Pay of Officers :					
<i>Non-voted</i>	<i>O.</i>	<i>1,17,700 }</i>			
	<i>S.</i>	<i>(a)—25,548 }</i>	92,152	90,321	—1,831
					—856
					—775
<i>Voted</i>			1,21,800	1,01,109	—20,691
					—18,522
					—2,169
B.—Pay of Establishments			3,19,300	2,88,721	—30,579
					—28,061
					—2,518
C.—Allowances, Honoraria, etc. :					
<i>Non-voted</i>	<i>O.</i>	<i>2,500 }</i>			
	<i>S.</i>	<i>(b)—3 }</i>	2,497	2,322	—175
					+660
					—835
An officer joined in April 1932, instead of in March, as anticipated.					
<i>Voted</i>			58,800	69,898	+11,098
					+11,558
					—460
Additional funds for the Indian Military College Committee.					
D.—Grants-in-aid, Contributions, etc.			1,800	1,996	+196
					+196
					..
E.—Postage, Telegram and Telephone Charges			18,000	20,266	+2,266
					+2,500
					—234
F.—Other Contingencies			21,100	18,485	—2,615
					—2,500
					—115
H.—Reduction made by the Legislative Assembly			—100	+100	..
					+100
Realised.					
Totals	<i>(Non-voted)</i>		96,449	94,839	—1,610
	<i>(Voted)</i>		5,38,600	4,98,479	—40,121
					—35,025
					—5,396

(a) Sanctioned in January—Rs. 18,548 and March—Rs. 7,000.

(b) Sanctioned in March.

GRANT No. 40.—DEPARTMENT OF INDUSTRIES AND LABOUR.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1932, compared with the Sum Granted, to pay the Salaries and other Expenses of the GOVERNMENT OF INDIA, DEPARTMENT OF INDUSTRIES AND LABOUR.

Major Head and Sub-head.	Final Appropriation.	Actual Expendi- ture.	Excess + Saving —.	Net reapprop- riation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.

MAJOR HEAD "22—GENERAL ADMINISTRATION".

A.—Pay of Officers

Non-voted O.	1,48,800 }				
S. (a)	—12,620 }	1,30,680	1,32,464	+1,784	..
					+1,784

Debit for leave salary of the former Deputy Secretary received late and not anticipated.

Voted	1,21,100	1,01,433	—10,667	—13,268	—8,399
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Non-receipt of debits from the Posts and Telegraphs Department for leave salary of the personnel of the P. & T. Branch of the late P. W. Department accounts for the saving.

B.—Pay of Establishments	2,89,800	2,53,470	—36,330	—33,495	—2,835
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C.—Allowances, Honorarys, etc.

Non-voted O.	4,100 }				
S. (b)	—296 }	3,894	3,078	—726	—724
					—2

Voted	59,700	53,684	—6,016	—6,337	+321
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D.—Contingencies	34,400	28,626	—5,775	—4,260	—1,495
------------------	--------	--------	--------	--------	--------

E.—Grants-in-aid, Contributions, etc.	600	1,323	+723	+724	—1
---------------------------------------	-----	-------	------	------	----

Totals	{ Non-voted .	1,55,884	1,36,565	+1,781	..	+1,781
	{ Voted .	5,05,000	4,37,212	—67,788	—57,380	—10,478

(a) Sanctioned in July—Rs. 5,950 ; January—Rs. 1,925 and February—March—Rs. 3,765.

(b) Sanctioned in March.

GRANT No. 41.—CENTRAL BOARD OF REVENUE.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1932, compared with the Sum Granted, to pay the Salaries and other Expenses of the CENTRAL BOARD OF REVENUE.

Major Head and Sub-head,	Final Appropriation,	Actual Expenditure.	Excess + Saving —,	Net Reman- der reap- portioned or surrendered,	Remainder un- adjusted + or —,
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "22—GENERAL ADMINISTRATION".					
A.—Pay of Officers					
Non-voted O. 1,19,000 }					
S. (a) —18,640 }	1,01,260	1,03,429	+2,169	+2,270	—1
Voted	30,300	31,318	+1,018	+1,017	—1
B.—Pay of Establishments					
	96,000	88,603	—7,397	—7,344	—53
C.—Allowances, Honours, etc.					
Non-voted O. 13,500 }					
S. (b) —3,800 }	7,100	4,226	—2,874	—2,373	—501
Less extensive tours.					
Voted	26,200	23,005	—3,195	—3,185	—10
D.—Contingencies					
	17,500	14,371	—3,129	—3,000	—129
E.—Grants-in-aid, Contributions, etc.					
O. 1,200 }					
S. (c) —350 }	850	1,053	+203	+203	..
Totals : { Non-voted	1,09,210	1,08,708	—502	—	—502
{ Voted	1,70,000	1,57,295	—12,705	—12,512	—193

NOTE.

As usual, the current control of expenditure seems to have been very efficient.

(a) Sanctioned in July—Rs. 15,000; December—Rs. 1,165 and January—Rs. 3,175.

(b) Sanctioned in December—Rs. 7,000 and March—Rs. 1,000.

(c) Sanctioned in December.

GRANT No. 42.—PAYMENTS TO PROVINCIAL GOVERNMENTS ON ACCOUNT OF ADMINISTRATION OF AGENCY SUBJECTS.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1932, compared with the Sum Granted, to meet Expenses in connection with Payments to Provincial Governments on account of ADMINISTRATION OF AGENCY SUBJECTS.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation or surrender. + or —.	Remainder unadjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "22—GENERAL ADMINISTRATION."					
A.—Madras	38,000	37,400	—600	—725	+125
B.—Bombay					
Non-voted. O. 1,34,000 }					
S. (a) —2,000 }	1,32,000	1,31,841	—359	..	—359
Voted	26,000	25,219	—781	—1,200	+419
C.—Bengal					
Non-voted. O. 9,000 }					
S. (b) —1,000 }	8,000	8,000	—	—	—
Voted	13,000	12,308	—692	—	—692
D.—Burma					
Non-voted. O. }					
S. (c) 15,600 }	15,600	15,460	—140	..	—140

See Note.

Voted	O. .. }				
	S. (d) 1,91,000 }	1,91,000	1,89,462	—1,538	—1,000
					—538

See Note.

Totals	{ Non-voted. 1,55,600 }	1,55,191	—499	..	—499
	{ Voted . 2,78,000 }	2,74,389	—3,611	—2,925	—686

NOTE.

Sub-head D.—This is a new Sub-head opened to record Central Government's share of the cost of Burma Secretariat for the years 1929-30 to 1931-32. The decision was arrived too late for necessary provision being entered in the original estimates.

(a) Sanctioned in February.

(b) Sanctioned in March.

(c) Sanctioned in January.

(d) Voted in February.

GRANT No. 43.—AUDIT.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1932, compared with the Sum Granted, to pay the Salaries and other Expenses of the INDIAN AUDIT DEPARTMENT.

Major Head and Sub-head.	Final Appropriation, Ra.	Actual Expenditure, Ra.	Excess + Saving —, Ra.	Net reappropriation or surrender, Ra.	Remainder unadjusted + or —, Ra.
MAJOR HEAD "23—AUDIT".					
A.—Auditor General :					
<i>A. 1.—Pay of Auditor General</i>					
O. 60,000 }					
S. (a)—1,500 }	58,500	58,500	..	..	..
A. 2.—Pay of Establishments .	3,00,300	2,70,625	—20,675	—19,700	—975
<i>A. 3.—Allowances, Honoraria, etc.</i>					
Non-voted . O. 18,700 }					
S. (a)—3,800 }	9,900	4,722	—5,178	—4,500	—678
Reduction in appropriation mainly on account of curtailment of tours.					
Voted	13,300	8,122	—5,178	—5,520	+342
A. 4.—Contingencies . . .	18,000	15,560	—2,440	—2,000	—440
B.—Officers of the Indian Audit Department :					
<i>B. 1.—Pay of Officers</i>					
Non-voted O. 8,57,200 }					
S. (a)—32,000 }	8,55,200	8,28,357	—26,843	..	—26,843
Voted	10,34,500	10,46,738	+12,238	+11,000	+1,238
<i>B. 2.—Allowances, Honoraria, etc.</i>					
Non-voted O. 81,200 }					
S. (b)—16,860 }	62,340	54,349	—7,991	..	—7,991
Short drawal of house rent and compensatory allowances by junior officers in place of senior officers transferred to the Railway Accounts and Posts and Telegraphs Departments. Also reductions in certain allowances.					
Voted	1,13,400	95,240	—18,160	—8,780	—9,380
Final savings under house rent and compensatory allowances on account of the abolition of certain posts. Also on account of reductions in certain allowances.					
<i>B. 3.—Deduct—Amount recovered from other Governments, Departments, etc.</i>					
Non-voted O. —26,700 }					
S. (a) 10,000 }	—16,100	—36,811	—20,711	..	—20,711
The supplementary appropriation was apparently, by inadvertence shown with a plus sign instead of a minus.					
Voted	—1,47,400	—1,38,683	+8,817	+15,900	—7,083
The reduction of the provision sanctioned in March proved excessive, as it did not take into account the recovery of the cost of the post of a temporary officer appointed in connection with grants to District Local Boards in Bombay.					
C.—Civil Offices of Account and Audit :					
C. 1.—Pay of Establishments	72,93,700	72,10,225	—83,475	—64,284	—19,191
Reduction in appropriation is the net result of surrenders, etc., on account of retrenchment and emergency cut, counterbalanced to the extent of Rs. 3,50,000 by additional appropriation in consequence of the discontinuance of the experiment of separation of Audit from Accounts in United Provinces, North-West Frontier Province and elsewhere. (see Important Comment under Grant No. 37).					

(a) Sanctioned in March.

(b) Sanctioned in June—Rs. 1,000 and March—Rs. 15,000.

Major Head and Sub-head.	Final Appropriation.	Actual Expendi- ture.	Excess + Saving—	Net reapprop- riation or surrender.	Remainder un- adjusted + or —.		
	Rs.	Rs.	Rs.	Rs.	Rs.		
C.—Civil Officers of Account and Audit—<i>conold.</i>							
C. 2.—Allowances, Honoraria, etc.							
Non-voted	O. 56,100 B.(c)—13,200	42,900	35,460	—7,440	+3,000		
					—10,440		
Mainly on account of curtailment of tours and decentralisation of the Commercial Audit Office. The additional appropriation (column 5) was partly sanctioned in June 1931. The minor supplementary appropriation (column 1) did not take sufficiently into account the reduction of touring.							
Voted	5,25,200	4,11,095	—1,14,105	—1,05,400	—8,645		
Decentralisation of Commercial Audit Office and curtailment of tours as a measure of economy.							
C. 3.—Supplies and Services and Contingencies.							
	3,20,000	3,34,894	+5,894	+18,994	—13,100		
Additional appropriation on account of the abandonment of the separation experiment in United Provinces (Rs. 13,250) and for restoration of the cut in the provision for rent of office accommodation in Bombay (Rs. 17,850) proved excessive.							
D.—Establishment Charges paid to other Governments, Departments, etc.							
Non-voted	3,500	2,373	—1,127	..	—1,327		
Abandonment of separation experiment.							
Voted	9,800	7,660	—2,140	—1,995	—145		
E.—Defunct—Establishment Charges recovered from other Governments, Departments, etc.							
Non-voted	4,000	3,675	+325	+1,500	—1,175		
Final saving on account of recovery in Bengal not originally anticipated. Appropriation reduced on account of smaller recovery due to suspension of local audit of the Northern India Salt Revenue Department.							
Voted	6,83,000	6,81,380	+1,611	—22,035	+24,546		
Final excess on account of short recovery in Punjab due to reduction of establishment (Rs. 9,168), non-recovery of the cost of audit of the Manipur State Accounts (Rs. 2,526) and provision of Rs. 10,500 inadvertently included twice in the allotment for the Accountant General, Central Revenues, and for the Audit staff of the Pay and Accounts Office, Secretariat.							
F.—Lump Sum Reserves for Temporary Establishments							
	1,00,000	..	—1,00,000	—1,00,000	..		
See notes.							
G.—Works							
	7,200	3,008	—4,192	—4,060	—142		
Certain works postponed or abandoned. Hence the reduction in appropriation.							
Totals.	Non-voted	Gross	10,32,740	9,84,461	—48,279	—1,500	—46,779
		Deductions	—20,100	—40,486	—20,386	+1,500	—21,886
		Net	10,12,640	9,43,975	—68,665	..	—68,665
	Voted	Gross	97,44,400	94,12,167	—3,32,233	—2,81,795	—50,438
		Deductions	—8,30,400	—8,10,972	+19,428	—7,035	+12,403
		Net	89,14,000	85,92,195	—3,21,805	—2,88,830	—32,975

(c) Sanctioned in March.

NOTES.

1. *Sub-Head F.*—Out of the lump sum provision of Rs. 1,00,000 for temporary establishment in all Audit and Account Offices, allotments aggregating Rs. 42,000 were made as below and the balance was surrendered to Government. The statement also shows the "final" saving which ultimately accrued under the sub-heads for which the allotments were made—

Name of office or Province.	Sub-heads under which the allotments were sanctioned.	Amount.	Final saving(—)
			or excess (+)
		Rs.	Rs.
United Provinces	C. 1.—Pay of Establishments .	37,248	—3,040
Madras	C. 3.—Supplies and Services and Contingencies.	2,100	—151
Office of the Director of Commercial Audit.	C. 1.—Pay of Establishments .	2,100	—4,788
Office of the Director of Army Audit	C. 1.—Pay of Establishments .	552	—1,261
	Total .	42,000	—9,240

It will be seen that in the last two cases there was no need for any allotment from the Reserve.

2. The savings under sub-heads B. 1, B. 2 and C. 2 account for the greater part of the total non-voted saving of Rs. 68,665 which are in general attributed to retrenchment and decentralisation of the Commercial Audit Office.

3. The final voted saving is 0·4 per cent. of the original provision under the grant.

4. A note relating to the discontinuance of the experiment of the separation of audit from accounts will be found in the Important Comment under Grant No. 37.

GRANT No. 44.—ADMINISTRATION OF JUSTICE.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1932, compared with the Sum Granted, to pay the Salaries and other Expenses for the ADMINISTRATION OF JUSTICE.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation or surrender. + or —.	Remainder unadjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "24—ADMINISTRATION OF JUSTICE".					
A.—Law Officers—Paid to Provincial Governments for services rendered to the Central Government by certain Law Officers	55,000	53,084	—1,916	—1,275	—641
Total	55,000	53,084	—1,916	—1,275	—641

GRANT No. 45.—POLICE.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1932, compared with the Sum Granted, to defray the Expenses in connection with POLICE.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "26—POLICE."					
A.—Baroda Cantonment Police:					
A. 1.—Pay of Establishments .	5,900	5,335	—565	—379	—186
A. 2.—Establishment Charges paid to other Governments, Departments, etc.	900	800	—100	—37	—63
A. 3.—Other Charges	1,700	1,194	—506	—294	—210
B.—Charges for Passport work done by the Police Department, Bombay:					
B. 1.—Pay of Establishments					
Non-voted O. 2,900 }	1,340	1,314	—26	..	—26
S. (a)—1,000 }					
Voted	5,400	4,713	—687	—200	—487
B. 2.—Other Charges					
Non-voted O. 100 }	59	59	..	..	..
S. (a)—41 }					
Voted	1,500	1,440	—160	..	—160
C.—Lump Sum Charges paid to Provincial Governments:					
C. 1.—Bombay	80,000	53,800	—26,200	—4,000	—2,200
C. 2.—Bengal	93,000	93,140	+140	—54	+204
C. 3.—United Provinces	16,000	10,221	—5,779	—370	—5,409
Less employment of Police. Further amount not surrendered in view of anticipated increase in opium produce which, however, did not materialise.					
C. 4.—Punjab					
O. 8,000 }					
S. (b) 5,000 }	13,000	10,280	—2,720	..	—2,720
Supplementary grant proved excessive.					
C. 5.—Bihar and Orissa	2,000	1,867	—133	..	—133
D.—Railway Police:					
D. 1.—Pay of Officers					
O. .. }					
S. (a) 7,166 }	7,166	7,165	..	..	..
Leave salary of an officer of Hyderabad Railway Police.					
E.—Other Expenditure					
Non-voted O. .. }					
S. (c) 2,10,441 }	2,10,441	1,99,953	—10,488	..	—10,483
Appropriated to reimburse the Provincial Governments of a portion of the cost of additional police in connection with the civil disobedience movement. Supplementary appropriation sanctioned for Central Provinces on 31st March proved excessive (Rs. 13,805).					
Voted	1,500	2,983	+1,483	+2,400	—917
Reappropriation for payment of allowance to recipients of King's Police Medals proved high.					
F.—Works . . . . .	..	1,297	+1,297	+1,290	+7
<hr/>					
(Non-voted	2,19,505	2,05,936	—13,569	..	—13,569
Totals { Voted	2,01,000	1,87,970	—13,930	—1,636	—12,274

(a) Sanctioned in February.

(b) Voted in February.

(c) Sanctioned in January Rs. 10,641 and February—March Rs. 1,99,800.

GRANT No. 46.—PORTS AND PILOTAGE.

See also Commercial Appendix.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1932, compared with the Sum Granted, for the Salaries and Expenses in connection with PORTS AND PILOTAGE.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—	Net reappropriation or surrender.	Remainder unadjusted + or—.
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD. " 27—PORTS AND PILOTAGE."					
A.—Bengal Pilot Service :					
A. 1.—Pay and Allowances of Officers and Men Afloat :					
A. 1. (1).—Pay of Officers					
Non-voted O. 49,500 }					
S. (c)—1,575 }	47,925	47,943	+18	+20	—2
Voted	58,000	60,172	—2,172	—2,223	—205
A. 1. (2).—Pay of Establishments	58,300	13,555	—4,744	—3,852	—892
A. 1. (3).—Contingencies	24,500	24,041	—459	+500	—1,559
Non-adjustment of some anticipated book debits.					
A. 2.—Vetting Allowances of Officers and Men Afloat					
Non-voted	1,200	1,200	..	..	..
Voted	33,700	31,947	—1,753	—1,700	—53
A. 3.—Purchase of Marine Stores and Coal for the building repairs and outfit of ships and vessels :					
A. 3. (1).—Building, repairs and outfit of ships	2,61,100	1,55,391	—1,05,709	—1,06,645	—2,084
Postponement of complete reconditioning of the vessel "Andrew" (Rs. 73,000) and economy in stores and repairs account for the reduction in appropriation.					
A. 3 (2).—Coal	64,000	58,783	—5,217	—3,000	—217
A. 4.—Pilotage and Pilot Establishments :					
A. 4. (1).—Pay of Officers					
Non-voted O. 7,06,000 }					
S. (b)—22,030 }	6,13,970	6,16,985	—2,985	—20	—2,965
Voted	1,00,100	89,318	—10,712	—10,315	—397
A. 4 (2).—Allowances, Honoraria, etc.					
Non-voted	31,500	28,516	—3,224	..	—3,224
Under cost of passages.					
Voted	27,000	27,864	+864	+1,300	—436
A. 4. (3).—Contingencies	5,000	4,825	—175	—110	—65
B.—Directions (Headquarters Establishments) :					
B. 1.—Pay of officers					
O. 54,500 }					
S. (c)—2,730 }	51,520	51,518	—2	..	—9
B. 2.—Pay of Establishments	700	696	—4	..	—4
B. 3.—Allowances, Honoraria, etc.					
Non-voted O. 9,300 }					
S. (d)—2,000 }	7,300	9,059	+1,759	+1,521	+238
Additional appropriation for deputation of Nautical Adviser to the Strait Settlements.					
Voted	1,200	949	—251	—150	—101
B. 4.—Contingencies	700	1,538	+838	+1,150	—312
Additional appropriation for rent of telephones and electric clock not originally provided.					
B. 5.—Grants-in-aid, Contributions, etc.	500	510	+10	+10	..

(a) Sanctioned in August—Rs. 100 and January—Rs. 1,475.

(b) Sanctioned in August—Rs. 20,000 ; January—Rs. 11,550 and March—Rs. 57,462.

(c) Sanctioned in February—March.

(d) Sanctioned in December.

Major Head and Sub-head.	Final Appropriation. Rs.	Actual Expenditure. Rs.	Excess + Saving. Rs.	Net reapprop- riation or surrender. Rs.	Remainder un- adjusted + or - Rs.
C.—Ports Establishments—Principal Officers and their Establishments:					
C. 1.—Madras District:					
<i>C. 1 (1).—Pay of Officers</i>					
<i>O. 22,000 }</i>					
<i>S. (a)—1,230 }</i>	20,770	20,769	—61	..	—61
<i>C. 1 (2).—Grants-in-aid, Con- tributions, etc.</i>	600	600	..	..	..
<i>C. 1 (3).—Other Charges</i>					
<i>Non-voted O. 3,000 }</i>					
<i>S. (b)—1,200 }</i>	1,800	1,724	—76	—96	+14
Voted	300	350	+50	..	+50
<i>C. 1 (4).—Establishment Charges paid to other Governments, Depart- ments, etc.</i>	7,600	6,960	—640	—500	—140
<i>C. 1 (5).—Deduct—Half shares recovered from local Government.</i>					
<i>O. —12,600 }</i>					
<i>S. (a)—430 }</i>	—13,030	—13,063	—33	..	—33
<i>C. 1 (6) Deduct—Amount recovered for Light- house work O. —6,000 }</i>					
<i>S. (c)—100 }</i>	—6,100	—6,176	—76	—68	—8
C. 2.—Bombay District:					
<i>C. 2 (1).—Pay of Officers</i>					
<i>Non-voted O. 35,400 }</i>					
<i>S. (d)—2,130 }</i>	33,270	32,778	—492	..	—492
Voted	5,600	5,008	—402	—130	—572
<i>C. 2 (2).—Pay of Establish- ments</i>	15,200	13,909	—1,291	—1,117	—174
<i>C. 2 (3).—Grants-in-aid, Contributions, etc.</i>	1,200	1,252	+52	+52	..
<i>C. 2 (4).—Other Charges</i>					
<i>Non-voted O. 10,800 }</i>					
<i>S. (e)—753 }</i>	10,047	9,554	—493	—253	—241
Voted	13,200	9,658	—3,542	—3,616	+74
Less fees to assessors and abandonment of general overhaul of motor launch account mainly for the reduction in appropriation.					
C. 3.—Kawachi District:					
<i>C. 3 (1).—Pay of officers</i>					
<i>O. 20,400 }</i>	19,300	20,338	+448	+448	..
<i>S. (f)—510 }</i>					
<i>C. 3 (2).—Pay of Estab- lishments.</i>	9,400	7,400	—2,000	—1,837	—163
<i>C. 3 (3).—Grants-in-aid, contributions, etc.</i>	600	608	+8	..	+8
<i>C. 3 (4).—Other Charges</i>					
<i>Non-voted O. 3,300 }</i>					
<i>S. (g)—329 }</i>	2,971	2,835	—136	..	—136
Voted	5,900	4,721	—1,179	—1,104	—75

No expenditure on marine courts of enquiry.

(a) Sanctioned in February—March.

(b) Sanctioned in December—Rs. 400 and March—Rs. 800.

(c) Sanctioned in March.

(d) Sanctioned in December—Rs. 180 and February—March—Rs. 1,920.

(e) Sanctioned in July—Rs. 620; December—Rs. 3 and March—Rs. 100.

(f) Sanctioned in February.

(g) Sanctioned in July—Rs. 290 and December—Rs. 79.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation or surrender.	Remainder unadjusted + or —.
	Ra.	Ra.	Ra.	Ra.	Ra.
C.—Ports Establishments, etc.— <i>contd.</i>					
C. 3 (5).— <i>Deduct</i> —Amount recovered for Light-house work					
<i>Non-voted</i> . . .	—1,300	—1,300	..	..	..
<i>Voted</i> . . .	—1,400	—1,400	..	..	..
C. 3 (6).— <i>Deduct</i> —Amount recovered from Provincial Government on account of work undertaken under the Inland Steam Vessel Act.					
<i>Non-voted</i> . . .	—1,100	—820	+280	+280	..
<i>Voted</i> . . .	—200	—180	+20	+20	..
C. 4.—Aden District:					
C. 4 (1).—Pay of Officers					
<i>O.</i> 18,500 }					
<i>S. (a)</i> —430 }	18,070	16,814	—1,456	+44	—1,600
C. 4 (2).—Pay of Establishments . . .	6,300	8,234	+2,934	+2,499	+135
Pay of the naval clerk not originally provided.					
C. 4 (3).— <i>Grants-in-aid Contributions, etc.</i>					
<i>O.</i> 4,900 }					
<i>S. (b)</i> —1,300 }	3,600	600	—3,000	—3,000	..
Provision not fully utilized, in absence of orders on the question of contribution payable to the Marine Department on account of the leave and pension charges of the Principal Officer, Aden.					
C. 4 (4).—Other Charges					
<i>Non-voted O.</i> 2,600 }					
<i>S. (c)</i> —800 }	2,200	3,064	+754	+672	+82
Additional provision for unanticipated cost of passage.					
<i>Voted</i> . . .	3,000	6,294	+3,294	+3,848	—554
Additional appropriation, for the maintenance of steam cutter and for ration allowance to the naval clerk not originally provided, proved excessive.					
C. 4 (5).— <i>Deduct</i> —Amount recovered for Light-house work . . .					
<i>Non-voted</i> . . .	—1,400	—1,440	—40	..	—40
<i>Voted</i> . . .	—900	—900	..	..	..
C. 5.—Calcutta District:					
C. 5 (1).—Pay of Officers					
<i>Non-voted O.</i> 35,500 }					
<i>S. (a)</i> —850 }	37,620	40,928	+3,308	+3,495	—187
Additional appropriation for advances of leave salary to Nautical surveyor on leave <i>ex-India</i> .					
<i>Voted</i> . . .	5,000	4,870	—130	—130	..
C. 5 (2).—Pay of Establishments . . .	28,200	27,811	—389	—300	—89
C. 5 (3).— <i>Grants-in-aid, Contributions, etc.</i> . .	1,200	1,484	+164	—100	+264
(a) Sanctioned in February.					
(b) Sanctioned in March.					
(c) Sanctioned in December.					

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—.	Net receipt - or surrender.	Remainder un- adjusted + or—.
	Rs.	Rs.	Rs.	Rs.	Rs.

C.—Ports Establishments, etc.—*contd.*

C. 5 (4).—Other Charges

Non-voted O. 11,200 }

S. (a) —715 } 10,487 8,851 —1,636 —1,500 —136

Voted . . . 96,400 97,253 +953 +4,200 —3,307

Provision for rent payable to the Bengal Government for occupation of office buildings was originally under-estimated. Non-payment of rent to the Government of Bengal for March 1932 (Rs. 1,850) and less expenditure for repairs and stores of "Isabel" (Rs. 660) account for the final saving.

C. 5. (5).—*Deduct*.—Amountrecovered for Light-
house work

Non-voted . . . —1,500 —1,500 — — —

Voted . . . —1,000 —1,000 — — —

C. 6.—Chittagong (Sub District):

C. 6 (1).—Pay of Officers

O. 8,500 }

S. (b) —900 } 7,600 7,535 —65 .. —65

C. 6 (2).—Pay of Establish-
ments . . . 5,800 4,983 —817 —680 —137C. 6 (3).—Grants-in-aid, Con-
tributions, etc. . . 300 516 +16 — +16C. 6 (4).—Other Charges
Non-voted . . . 200 865 +665 +588 +77

Additional appropriation for transfer travelling allowance of the Nautical Surveyor.

Voted . . . 3,800 1,763 —2,037 —1,900 —137

Replacement of a launch by a smaller one which was laid up for repairs during monsoon (Rs. 1,600) and non-utilization of provision for compensation to workmen (Rs. 200), account for the reduction in provision.

C. 6 (5).—*Deduct*.—Amountrecovered for Lighthouse
work . . . —600 —600 — — —

C. 7.—Rangoon District.

C. 7 (1).—Pay of Officers

O. 35,800 }

S. (b) —1,400 } 34,200 39,213 +5,013 +4,800 +213

C. 7 (2).—Pay of Establish-
ments . . . 28,000 28,392 —208 —100 —108C. 7 (3).—Grants-in-aid, Con-
tributions, etc. . . 1,200 1,266 +66 — +66

C. 7 (4).—Other Charges

Non-voted O. 11,300 }

S. (c) —360 } 10,940 13,402 +2,462 +3,600 —1,198

Additional appropriation for transfer travelling allowance of certain officers. Final savings due to one travelling allowance bill remaining unpaid.

Voted . . . 15,500 17,389 +1,889 +2,372 —483

Higher running cost of a motor launch account for the additional appropriation.

C. 7 (6).—*Deduct*.—Amountrecovered for Light-
house work

Non-voted . . . —4,000 —8,700 —4,700 —4,700 ..

Higher rate of recovery than originally provided. Hence the additional appropriation.

Voted . . . —6,100 —6,300 —200 —200

(a) Sanctioned in July—Rs. 710 and December—Rs. 2.

(b) Sanctioned in February—March.

(c) Sanctioned in July.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —	Net reappropriation or surrender.	Remainder unadjusted + or —
	Rs.	Rs.	Rs.	Rs.	Rs.
D.—Ports Establishments—Shipping Offices :					
D. 1.—Bombay District :					
D. 1 (1).—Pay of Officers					
Non-voted O. 17,400)					
S.(a)—430)	16,970	17,133	+163	+169	—6
Voted	23,600	19,238	—4,362	—5,480	+1,118
Leave-salary of an ex-Assistant not anticipated.					
D. 1 (2).—Pay of Establishments	29,700	29,845	+145	+100	—6
D. 1 (3).—Other Charges					
Non-voted O.)					
S.(b) 6,350)	6,350	5,996	—354	—189	—195
Voted	31,100	25,164	—5,936	—6,120	+184
D. 2.—Calcutta District :					
D. 2. (1).—Pay of Officers	30,800	34,122	—3,322	—3,400	—78
D. 2. (2).—Pay of Establishments	30,500	29,479	—1,021	—970	—51
D. 2. (3).—Other Charges	38,600	36,616	—1,984	—1,840	—244
E.—Ports Establishments—Ship Survey Department :					
E. 1.—Bombay District :					
E. 1 (1).—Pay of Officers					
Non-voted O. 69,600)					
S.(c) —8,860)	62,140	64,554	+2,414	..	+2,414
Unforeseen expenditure on advance of pay to an Engineer and Ship Surveyor.					
Voted. . . . .	..	3,123	+3,123	+3,124	—1
Appointment of a new Ship Surveyor. Hence the appropriation.					
E. 1 (2).—Pay of Establishments	7,300	6,132	—1,168	—1,140	—8
E. 1 (3).—Allowances, Honoraria, etc.					
Non-voted O. 3,400)	30,327	24,663	—5,664	—4,508	—1,256
S.(d)—1,573)					
See E. 1(4)—Non-voted.					
Voted	700	1,962	+1,262	+1,400	—148
Additional funds for house rent and motor car allowances of a new Ship Surveyor not originally anticipated.					
E. 1 (4).—Contingencies					
Non-voted	1,200	..	—1,200	—1,200	..
Cost of passage wrongly provided under this sub-head instead of under E. 1 (3) non-voted.					
See Note. Voted	4,000	5,067	+1,067	+550	+17
E. 1 (5).—Grants-in-aid, Contributions, etc.	2,400	2,561	+161	+158	+3
E. 1 (6).—Deduct—Amount recovered from Provincial Government :					
Non-voted O. —2,500)					
S. (a) +100) —2,400	—2,400	—2,076	—326	—	—326
Actual recoveries more than anticipated.					
Voted	—400	—449	—49	+10	—59

(a) Sanctioned in February.

(b) Sanctioned in July Rs. 7,470 February—March—Rs. 1,052.

(c) Sanctioned in December—Rs. 600 and February—March—Rs. 5,240.

(d) Sanctioned in July—Rs. 1,570 and December—Rs. 2.

Major Head and Sub-head.	Final Appropriation.	Actual Expendi- ture.	Excess + Saving—	Net reapprop- riation, or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
E.—Ports Establishments—Ship Survey Department—contd.					
E. 4.—Madras District:					
<i>E. 4 (1).—Pay of Officers</i>					
<i>O.</i> 13,300 }					
<i>S. (a)</i> —340 }	13,460	13,751	+291	..	+291
<i>E. 4 (2).—Allowances, Hono- raria, etc.</i>					
<i>Non-voted O.</i> 1,600 }					
<i>S. (b)</i> —100 }	1,500	1,432	—68	..	—68
Voted	100	..	—100	—100	..
<i>E. 4 (3).—Grants-in-aid, Con- tributions, etc.</i>	600	604	+4	..	+4
<i>E. 4 (4).—Establishment Charges paid to other Governments Departments, etc.</i>	1,000	58	—944	—900	—44
Reduction in appropriation due chiefly to abolition of posts.					
E. 5.—Calcutta District:					
<i>E. 5 (1).—Pay of Officers</i>					
<i>Non-voted O.</i> 75,700 }					
<i>S. (a)</i> —3,719 }	71,981	76,633	+4,652	+4,653	+550
Increase in pay of an officer and drawal of leave salary in advance by another officer account mainly for the increase in appropriation.					
Voted .. .. .	..	2,810	+2,810	+3,324	—105
Appointment of a new ship surveyor not originally provided for in the original estimates.					
<i>E. 5 (2).—Pay of Establish- ments</i>	9,100	8,652	—2,448	—2,177	—371
Reduction in appropriation on account of discharge of crew of the steam launch "Margaret" which was sold.					
<i>E. 5 (3).—Allowances, Honoraria, etc.</i>					
<i>Non-voted O.</i> 33,100 }					
<i>S. (d)</i> —4,188 }	28,912	23,706	—3,206	—2,563	—643
Voted .. .. .	..	1,308	+1,308	+1,647	—339
See E. 5 (1) voted.					
<i>E. 5 (4).—Contingencies</i>	7,300	1,928	—5,375	—4,569	—806
One steam launch was sold, hence reduction in appropriation.					
<i>E. 5 (5).—Grants-in-aid, Con- tributions, etc.</i>	3,300	3,040	—260	..	—357
<i>E. 5 (6).—Reduct.—Amount recovered from Provin- cial Governments.</i>					
<i>Non-voted O.</i> —49,400 }	—47,830	—44,893	+2,937	..	+2,937
<i>S. (e)</i> 1,570 }					
Less recovery than anticipated.					
Voted	—6,700	—3,566	+3,134	+30	+3,104
Less recoveries as a result of the sale of a steam launch.					
E. 6.—Chittagong (Sub-District).					
<i>E. 6 (1).—Establishment and other charges paid to other Governments, De- partments, etc.</i>	1,000	1,000	..	..	..
(a) Sanctioned in February.					
(b) Sanctioned in December.					
(c) Sanctioned in December—Rs. 1,010 and February—Rs. 1,990.					
(d) Sanctioned in July,—Rs. 2,000, and December,—Rs. 1,800.					
(e) Sanctioned in July Rs. 750 and February, Rs. 250.					

Major Head and Sub-head.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation or surrender.	Remainder un- adjusted + or —, Rs.
Ra.	Ra.	Ra.	Ra.	Ra.	Ra.
E.—Ports Establishments—Ship Survey Department—contd.					
E. 7.—Rangoon District :					
E. 7. (1)—Pay of officers					
<i>O.</i> 15,600 }					
<i>S. (a)</i> —390 }	15,210	15,210	..	+90	—90
E. 7. (2)—Pay of Establish- ments	..	210	+210	+210	..
Provision for entertainment of a peon.					
E. 7. (3)—Allowances, Hono- raria, etc.					
<i>Non-voted O.</i> 5,700 }					
<i>S. (b)</i> —150 }	5,550	5,044	—1,606	—1,500	—106
<i>Voted</i> ..	..	13	+13	..	+13
E. 7. (4)—Grants-in-aid, Con- tributions, etc.	600	600	..	..	..
F.—Training Ship :					
F. 1.—Pay of Officers					
<i>Non-voted O.</i> 21,600 }					
<i>S. (a)</i> —540 }	21,060	21,060	..	..	..
<i>Voted</i> ..	47,500	49,530	—1,970	—2,950	—2,020
Non-drawal of pay and leave salary of the Chief Officer for about 2½ months during the year.					
F. 2.—Pay of Establishments	42,600	42,063	—735	—814	+70
F. 3.—Allowances, Honoraria, etc.					
<i>Non-voted O.</i> 1,500 }					
<i>S. (c)</i> —300 }	1,200	1,200	..	..	..
<i>Voted</i> ..	26,700	23,268	—3,432	—3,710	+278
F. 4.—Supplies and Services :					
F. 4. (1).—Boarding of Cadets	28,800	26,081	—2,719	—2,720	+1
F. 4. (2).—Prizes, Education, Instruments and Books	5,000	4,995	—5	..	—5
F. 4. (3).—Recreation and Sports	2,500	2,499	—1	..	—1
F. 4. (4).—Stores and Water	37,000	35,886	—1,114	—1,130	+16
F. 4. (5).—Maintenance charges (annual repairs and docking)	17,000	11,785	—5,215	—5,212	—3
Postponement of the drying ship (Rs. 4,000), drastic economy in maintenance charges (Rs. 1,000) and non-utilisation of provision for casual repairs account for reduction in appropriation.					
F. 4. (6).—Mooring Hire	1,500	..	—1,500	—1,500	..
Postponement of the drying ship.					
F. 4. (7).—Miscellaneous	1,500	2,345	+845	+812	+33
Certain items of expenditure originally provided under F. 5 (Voted) instead of under this sub-head. Hence the additional appropriation. See Note.					
F. 4. (8).—Laundry	700	625	—75	—75	..
F. 5.—Contingencies	3,000	1,454	—1,546	—670	—976
Non-utilisation of provision for compensation (Rs. 1,000) account for the final savings. For reappropriation See F. (4) (7) and Note.					
F. 6.—Grants-in-aid, Contributions, etc.	600	600	..	..	..

(a) Sanctioned in February.

(b) Sanctioned in July.

(c) Sanctioned in March.

Major Head and Sub-head.	Final Appropriation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation or surrender.	Remainder un- adjusted + or —.		
	Ra.	Ra.	Ra.	Ra.	Ra.		
G.—Miscellaneous:							
G. 3.—Allowances, Honoraria, etc.	200	150	—70	—20	—50		
G. 4.—Contingencies	1,300	779	—521	—130	—391		
Fewer wrecks and smaller salvage expenditure.							
H.—Marine Engineering State Schol- arships.	4,000	3,600	—304	—400	+96		
I.—English Charges (High Commis- sioner) on Stores	2,000	1,033	—967	..	—967		
Mainly due to carry-forward of liabilities to next year.							
J.—Loss or Gain by Exchange	..	4	+4	..	+4		
Totals	Non-voted	Gross	12,66,810	12,52,341	—4,000	+4,488	—5,587
		Deductions	—79,760	—81,968	—2,208	—4,488	+2,280
		Net	11,77,050	11,70,373	—6,507	..	—6,507
	Voted	Gross	13,33,700	11,54,861	—1,78,849	—1,62,340	—16,509
		Deductions	—16,700	—13,795	+2,905	+60	+2,845
		Net	13,17,000	11,41,066	—1,75,944	—1,62,180	—13,744

NOTE.

The instances of provision made under the wrong sub-heads noticed under sub-heads E. 1(4) Non-voted and F. 5 have been corrected in the Budget for 1932-33.

GRANT No. 47—LIGHTHOUSES AND LIGHTSHIPS.

See also Commercial Appendix.

ACCOUNT of the amount Expended, in the year ended 31 March 1932, compared with the Sum Granted, to pay the Salaries and other Expenses in connection with LIGHTHOUSES AND LIGHTSHIPS.

Major Head and Sub-head.	Final Appropriation. Rs.	Actual Expenditure. Rs.	Excess + Saving — Rs.	Net reappropriation or surrender. Rs.	Remainder un- adjusted + or — Rs.
MAJOR HEAD "27 (1)—LIGHTHOUSES AND LIGHTSHIPS."					
A.—Direction (Headquarters) Establishments:					
A. 1.—Pay of officers	53,900	39,585	—14,335	—14,216	—119
A. 2.—Pay of Establishments	36,600	30,230	—6,370	—6,703	+333
A. 3.—Allowances, Honoraria, etc.					
Non-voted	400	..	—400	—115	—235
Voted	27,000	17,145	—9,855	—7,437	—2,418
Reduction of appropriation due to non-employment of full staff; final savings connected with uncertainty as to tours of technical officers.					
A. 4.—Supplies and Services	4,200	3,218	—1,082	—591	—491
A. 5.—Contingencies	7,500	3,934	—3,566	—4,074	+508
Unforeseen charges after savings had been surrendered.					
A. 6.—Contribution to Depreciation Fund	1,17,600	1,12,265	—5,335	+300	—5,635
Disposal of the Light vessel "Danidaw" towards the close of the year. Savings not foreseen for surrender.					
A. 7.—Contribution to Additions and Replacements Reserve Funds	90,600	89,670	—930	..	—930
A. 8.—Cost of Accounts and Audit Staff	10,500	12,250	+1,750	+2,500	—750
A. 9.—Pensionary Charges	17,900	14,159	—3,741	—3,170	—571
A. 10.—Contribution by Government to Provident Funds	3,300	4,269	+969	+370	+599
Arrear adjustments not anticipated.					
A. 11.—Cost of portion of Commerce Department Establishment.	13,200	13,170	—30	..	—30
A. 12.—Contribution to General Reserve Fund of Lighthouses and Lightships	3,69,600	2,09,375	—1,60,225	—2,09,900	+41,175
Surrender on account of reduction in light dues. Final excess due to larger surplus of income over expenditure than anticipated.					
B.—Madras District: Lighthouses—Working Expenses:					
B. 1.—Pay of Establishments	41,600	40,029	—1,571	—1,500	—71
B. 2.—Allowances, Honoraria, etc.	12,400	8,956	—3,444	—2,072	—1,372
B. 3.—Supplies and Services	19,000	17,995	—1,005	—1,000	—905
B. 4.—Contingencies	3,300	3,493	+193	+200	—67
B. 5.—Grants-in-aid, Contributions, etc.					
Non-voted	6,000	..	—6,000	—6,000	..
Voted	12,500	3,000	—9,500	—9,000	—500
Reduction in appropriation both under Non-voted and Voted due chiefly to the decision to adjust the payments to other Governments, Departments, etc., under sub-head "B. 7."					
B. 6.—Miscellaneous	200	53	—147	..	—147
B. 7.—Establishment charges paid to other Governments, Departments etc.					
Non-voted	0	51	5,175	+5,115	..
S. (a) 61	51	5,175	+5,115	+5,115	..
Voted	..	8,068	+8,068	+7,700	+368

See "B. 5" for Non-voted and Voted.

(a) Sanctioned in March.

Major Head and Sub-head.	Final Appropriation. Rs.	Actual Expendi- ture. Rs.	Excess + Saving —. Rs.	Net reapprop- riation or surrender. Rs.	Remainder un- adjusted + or —. Rs.
B.—Madras District : Lighthouses—Working Expenses—<i>conold</i>.					
B. 8.— <i>Deduct</i> —Establishment charges recovered from the Madras Minor Port Fund	—11,500	—11,072	—72	..	—72
C.—Bombay District : Lighthouses—Working Expenses:					
C. 1.—Pay of Establishments	9,000	7,753	—1,245	—147	—1,008
Savings not fully surrendered, largely due to delay in the entertainment of additional staff.					
C. 2.—Allowances, Honoraria, etc.	1,900	1,021	—279	—111	—168
C. 3.—Supplies and Services	14,100	8,397	—5,703	+846	—6,549
Non-receipt of the claim for the maintenance of the wireless beacon at Kundari Island (Rs. 5,000) accounts mainly for the saving. The reappropriation was unnecessary.					
C. 4.—Contingencies	2,400	2,588	+538	+968	—430
Additional funds for supply of water to the new establishment was not utilised.					
C. 5.—Grants-in-aid, Contributions, etc.	13,800	8,653	—4,947	—4,947	..
Inclusion under this head instead of under "C. 4. Voted" of provision for contribution towards the cost of the staff of the office of the Collector of Salt Revenue, Bombay, and the Customs Department establishments accounts for the reduction in appropriation.					
C. 6.—Additional Establishment charges paid to other Governments, Departments, etc.	See C. 5.	3,263	+3,263	+4,360	—392
D.—Karachi District.					
D. 1.—Lighthouses—Working Expenses:					
D. 1 (1).—Pay of Establishments	8,800	6,521	—279	—117	—162
D. 1 (2).—Allowances, Honoraria, etc.	..	28	+28	+80	—52
D. 1 (3).—Supplies and Services	11,200	10,050	—1,150	—20	—1,130
Fall in price of fuel and provisions and smaller expenditure on maintenance of the Indian Beacons.					
D. 1 (4).—Contingencies	3,300	1,647	—1,653	—330	—1,323
Mainly due to discontinuance of a telephone connection.					
D. 1 (5).— <i>Deduct</i> —Amount recovered from other Governments, Departments, etc.	—200	—74	+126	+100	+26
D. 2.—Lightships—Working Expenses:					
D. 2 (1).—Pay of Establishments	11,800	11,191	—609	—333	—276
D. 2 (2).—Supplies and Services	16,400	13,181	—3,219	—350	—2,869
Fall in price of coal and provisions (Rs. 1,500), fewer visits to the Lightvessel <i>Sindh</i> (Rs. 700) and smaller expenditure on Stores and other miscellaneous items (Rs. 1,000).					
D. 2 (3).—Contingencies	600	446	—154	..	—154
D. 2 (4).—Additional Establishment charges paid to other Governments, Departments, etc.	..	1,300	+1,300	+1,600	+260
Additional appropriation for contribution towards the cost of the Principal Officer and his staff—originally provided under D. 3.					
Voted	..	1,732	+1,732	+2,300	—46
See D. 2 (4) Non-voted.					

Major head and sub-head.	Final appropriation.	Actual expenditure.	Excess + Saving—	Net reappropriation or surrender.	Remainder unadjusted + or —
	Rs.	Rs.	Rs.	Rs.	Rs.
D.—Karschl District—consolid.					
D. 3.—Grants-in-aid, Contributions, etc					
Non-voted	1,600	..	—1,600	—1,600	..
See D. 2 (4) (Non-voted),					
Voted	2,200	..	—2,200	—2,200	..
See D. 2 (4) (Non-voted).					
E.—Aden District : Lighthouses—Working Expenses :					
E. 1.—Pay of Establishments	7,400	5,825	—1,575	—1,514	+39
E. 2.—Allowances, Honoraria, etc.	5,700	5,608	—92	—82	—10
E. 3.—Supplies and Services	7,800	2,678	—5,124	—3,846	—1,278
Non-execution of special or heavy repairs (Rs. 4,000) and smaller expenditure on stores (Rs. 1,100), account for the original savings which was not fully surrendered.					
E. 4.—Contingencies . . .	22,600	23,998	+3,398	+3,510	—212
Additional appropriation mainly for tending of Red Sea Lights (Rs. 3,000).					
E. 5.—Grants-in-aid, Contributions, etc.					
Non-voted	1,400	..	—1,400	—1,400	..
Provision for contribution towards the cost of the Principal Officer and his staff made under this head instead of under "E. 6".					
Voted	8,400	7,301	—1,099	—1,099	..
For reduction of appropriation see E. 5 Non-voted.					
E. 6.—Additional Establishment charges paid to other Governments, Departments, etc.					
Non-voted . . . .	..	1,440	+1,440	+1,400	+40
See E. 5 Non-voted.					
Voted . . . .	..	1,212	+1,212	+1,210	+2
See E. 5 Non-voted.					
F.—Calcutta District :					
F. 1.—Lighthouses—Working Expenses :					
F. 1 (1).—Pay of Establishments	3,800	3,663	—137	+144	—251
Reappropriation was unnecessary.					
F. 1 (2).—Allowances, Honoraria, etc. . . .	900	789	—111	+84	—26
Reappropriation was unnecessary.					
F. 1 (3).—Supplies and services	5,400	3,657	—1,743	+840	—2,553
Reappropriation was unnecessary. Non-execution of repairs to some buildings accounts for the original savings.					
F. 1 (4).—Contingencies . .	2,000	1,060	—940	—800	—140
F. 1 (5).—Establishment charges etc. paid to other Governments, Departments, etc.					
Non-voted	2,000	1,500	—500	..	—500
Voted	5,900	3,531	—2,369	—1,422	—947
No expenditure was incurred for hire charge of motor launch 'Pearl'. Decrease in receipts of light dues accounts for the reduction in appropriation.					

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation or surrender.	Remainder unadjusted + or —
	Rs.	Rs.	Rs.	Rs.	Rs.
F.—Calcutta District—<i>conold.</i>					
F. 2.—Lightships—Working Expenses:					
F. 2 (1).—Pay of Establishments	4,900	4,348	—552	—535	—17
F. 2 (2).—Allowances, Honorary, etc.	300	218	—82	..	—82
F. 2 (3).—Supplies and Services	19,800	30,505	+10,705	+12,587	—1,882
Extensive repairs to the lightvessel "Sarnati" necessitated the additional provision.					
F. 2 (4).—Contingencies	11,200	9,006	—1,294	..	—1,294
Under touring charges.					
F. 2 (5).—Grants-in-aid, Contributions, etc.					
Non-voted	500	500	..	..	..
Voted	7,800	4,236	—3,564	—3,564	..

The grant for the improvement of the Kutubdia Lighthouse (Rs. 3,500) payable to the Port Commissioners, Chittagong remained unutilised as necessary apparatus was not installed in course of the year. Hence the reduction in appropriation.

G.—Rangoon District:

G. 1.—Lighthouses—Working Expenses:

G. 1 (1).—Pay of Establishments	37,400	37,786	+386	+500	—114
G. 1 (2).—Allowances, Honorary, etc.	7,700	8,699	+999	+1,000	—1
G. 1 (3).—Supplies and Services	42,900	41,047	—1,853	+2,700	4,553
Reappropriation was unnecessary.					
G. 1 (4).—Contingencies	600	1,481	+881	+600	—19

Additional provision for cooks and topazes of certain European Light keepers whose posts were to be abolished.

G. 2.—Lightships—Working Expenses:

G. 2 (1).—Pay of Officers	16,600	16,344	—256	—300	—56
G. 2 (2).—Pay of Establishments	18,400	17,978	—422	—400	—22
G. 2 (3).—Allowances, Honorary, etc.	7,700	7,441	—259	—300	+41
G. 2 (4).—Supplies and Services	52,400	40,741	—11,659	—4,300	—7,359

Smaller expenditure on repairs (Rs. 5,316) and favourable rates of contract for stores account for the original saving which was not fully surrendered.

G. 2 (5).—Contingencies	1,900	1,988	+88	+100	—12
G. 2 (6).—Grants-in-aid, Contributions, etc.					
Non-voted	4,000	..	—4,000	—4,000	..

Establishment charges payable to the Mercantile Marine Department for Lighthouse work done were debited to G. 2 (7).

Voted	3,500	..	—3,500	—3,500	..
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See 2 (6) Non-voted.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—	Net reappropriation or surrender.	Remainder un- adjusted + or —
	Rs.	Rs.	Rs.	Rs.	Rs.
G.—Rangoon District— <i>concl'd.</i>					
G. 2—Lightships—Working Expenses— <i>concl'd.</i>					
G. 2 (7).—Establishment Charges paid to other Governments, Departments, etc.					
Non-voted					
O.					
S. (a) 4,700 }	4,700	8,700	+4,000	+4,000	..
See G. 2 (6) non-voted. Original excess due to the fixation of the share of cost to a higher figure after the budget had been framed.					
Voted	50,900	53,215	+2,315	+7,210	—4,895
See sub-head G. 2 (6) non-voted. Employment of a Local Government vessel for tending lights on daily hire accounts for the saving which was not fully surrendered.					
Totals					
Non-voted	26,761	26,216	—545	..	—545
Voted . { Gross	12,93,200	10,45,835	—2,47,365	—2,35,381	—11,984
Deductions	—11,200	—11,146	+54	+100	—46
Net	12,82,000	10,34,689	—2,47,311	—2,35,281	—12,030

NOTE.

Though the final saving is less than 1 per cent. of the final voted appropriation, there was room for improvement in the current estimating. In eleven cases excesses remained uncovered by grants or appropriations and in six cases the reappropriations had the effect of increasing the difference between original appropriation and actuals.

(a) Sanctioned in March.

GRANT No. 48.—SURVEY OF INDIA.

See also Commercial Appendix.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1932, compared with the Sum Granted, to defray the Salaries and other Expenses of the SURVEY OF INDIA DEPARTMENT.

Major Head and Sub-head.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation — or surrender.	Remainder un- adjusted. + or —
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "20—SCIENTIFIC DEPARTMENTS".					
A.—Controlling and Administrative Staff:					
A. 1.—Pay of Officers.					
Non-voted O. 1,30,300 }					
S. (a) —3,500 }	1,26,800	1,25,559	—	..	—1,241
Voted.	11,900	11,309	—591	—400	—191
A. 2.—Allowances, Honoraria, etc.					
Non-voted O. 15,000 }					
S. (b) —730 }	14,220	13,634	—586	..	—586
Voted	3,300	6,754	+3,454	+3,820	+386
Funds reappropriated to meet unforeseen payment of a passage.					
I.—Headquarters offices:					
B. 1.—Pay of Officers.					
Non-voted O. 52,000 }					
S. (c) —25,600 }	55,400	68,886	+13,486	+15,000	—1,514
See B. 2 Non-voted.					
Voted.	1,19,200	1,17,815	—1,385	—2,800	—4,185
B. 2.—Pay of Establishments					
Non-voted O. 31,100 }					
S. (a) —200 }	30,900	3,521	—27,379	..	—27,379
Promotion to gazetted rank (Rs. 15,000) and leave out of India (Rs. 12,000).					
Voted.	7,13,900	6,94,482	—19,411	—11,000	—8,411
B. 3.—Allowances, Honoraria, etc.					
Non-voted O. 27,400 }					
S. (b) —220 }	27,180	21,946	—5,234	..	—5,234
Economy (Rs. 2,000) and carry-over of house rent allowances (Rs. 3,000).					
Voted	46,600	34,579	—12,021	—11,400	—621
Curtailement of tour (Rs. 3,400), non-drawal of house-rent allowances by certain officers (Rs. 3,500) and economy in overtime allowance (Rs. 3,000) account for the original saving.					
B. 4.—Customs Duty on Stores	12,400	19,148	+6,748	..	+6,748
Vouchers received after the close of the year from the Customs authorities.					
B. 5.—Other Supplies and Ser- vices	50,000	42,494	—8,106	—7,000	—1,106
B. 6.—Contingencies	75,800	70,733	—5,067	—5,000	—67
B. 7.—Grants-in-aid, Contributions, etc.	2,400	774	—1,606	—1,000	—606

Due to transfer of officers. Contributions adjusted under D. 10.

(a) Sanctioned in February.

(b) Sanctioned in June.

(c) Sanctioned in October—Rs. 25,000 and February—Rs. 1,000.

Major Head and Sub-head.	Final Appropriation	Actual Expenditure.	Excess + Saving—	Net reappropriation or surrender.	Remainder un- adjusted + or —
	Rs.	Rs.	Rs.	Rs.	Rs.
C.—Mathematical Instrument Office :					
C. 1.—Pay of Officers.					
Non-voted O. 19,200 }					
S. (d) —400 }	18,800	18,720	—80	..	—80
Voted	16,200	15,139	—61	+400	—461
C. 2.—Pay of Establishments .	2,10,200	2,11,055	+855	+1,000	—145
C. 3.—Allowances, Honoraria, etc.	9,500	6,816	—2,684	—2,500	—184
C. 4.—Customs Duty on Stores	30,000	6,857	—23,143	—20,000	—3,143
Fewer indents for stores as a measure of economy.					
C. 5.—Other Supplies and Ser- vices	75,500	49,855	—25,645	—25,000	—645
Fall in the demand for manufactured articles account mainly for the reduction.					
C. 6.—Contingencies	13,200	12,768	—432	..	—432
D.—Survey Parties—General :					
D. 1.—Pay of Officers					
Non-voted O. 4,20,600 }					
S. (d) —11,200 }	4,09,400	3,58,988	—20,412	—16,000	—5,412
Voted	5,18,200	4,42,863	—75,337	—37,000	—38,337
D. 2.—Pay of Establishments					
Non-voted O. 22,600 }					
S. (s) —5,400 }	17,200	17,241	—139	..	—139
Voted	15,62,200	13,47,920	—2,14,280	—2,06,000	—8,280
D. 3.—Allowances, Honoraria, etc.					
Non-voted	75,700	62,065	—12,735	..	—12,735
Voted	5,37,700	4,44,205	—93,495	—92,200	—1,295
D. 4.—Purchase and Mainte- nance of Stones, Tents, etc.	97,600	31,155	—66,445	—66,000	—445
D. 5.—Conveyance of Tents, Stones, Records, etc.	2,48,600	2,11,259	—37,341	—36,500	—841
D. 6.—Jungle clearing and Line Cutting	26,300	22,866	—3,434	—3,500	+86
D. 7.—Other Supplies and Ser- vices	1,43,200	1,06,626	—36,574	—36,000	—574
D. 8.—Contingencies	1,30,000	1,41,788	+11,788	+5,000	+6,788
Both original and final appropriations inadvertently under-estimated.					
D. 9.—Warm clothing	63,000	29,329	—33,671	—33,000	—671
D. 10.—Grants-in-aid, Contribu- tions, etc.	700	1,558	+858	+1,000	—112
See B. 7.					
E.—Direct — Establishment and other charges recovered from other Governments, Depart- ments, etc. :					
E. 1.—Burma	—4,45,200	—2,86,166	+1,59,034	+1,20,000	+29,034
Economy and abandonment of surveys in Burma on account of political disturbances.					
E. 2.—Punjab	—3,46,400	—3,82,222	—36,822	—36,000	—822
Unforeseen additional work carried out.					
E. 3.—Assam	—7,000	—7,377	—377	..	—377
E. 4.—Bengal	—3,000	—3,000	..	..	..
E. 5.—Central Provinces	—21,200	—20,950	+250	..	+250

(d) Sanctioned in February.

(e) Sanctioned in October—Rs. 5,000 and February—Rs. 400.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappro- priation or surrender	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
E. 7.—Army Department	—1,55,800	—1,18,918	+36,882	+36,000	+882
Mainly less expenditure on Military escorts (Rs. 20,000), on cantonment surveys (Rs. 7,000) and Intelligence section of the Simla drawing office (Rs. 6,000) than originally anticipated.					
E. 8.—East Indian Railway	—9,200	—400	+8,800	+8,800	..
Curtailement of work by the Railway authorities.					
E. 9.—Bihar and Orissa	—5,500	—17,018	—11,518	—11,500	—18
More work executed than contemplated.					
E. 10.—Bombay	..	—637	—637	—800	+163
The work was not anticipated.					
E. 12.—Miscellaneous recoveries from Provincial Governments and other Departments for Survey work	—1,60,000	—1,63,019	—13,019	—5,000	—8,019
E. 13.—Recovered from Provincial Governments for map work done for them	—36,000	—43,780	—7,780	—8,000	+240
Increased rate of contributions towards Forest Map office.					
E. 14.—For Maps and Instruments supplied to Survey and other Public Departments	—6,06,800	—4,06,499	+2,00,301	+1,86,000	+14,301
Fall in the demands.					
F.—Works	19,000	3,549	—15,351	—15,000	—351
G.—English charges (High Commissioner) on Stores	3,75,000	1,79,850	—2,15,150	—2,15,000	—150
Grant was based on forecast. Considerable reduction was made in expenditure as a measure of economy.					
H.—Loss or Gain by Exchange	..	—429	—	+2,000	—2,429
I.—Deduct—Probable savings.	—20,000	..	+20,000	..	+20,000
Fully realised.					
<hr/>					
Totals { Non-voted	7,58,700	7,23,642	—35,058	..	—35,058
{ Voted	Gross	51,29,100	42,61,892	—8,67,208	—59,728
	Deductions	—17,86,100	—14,50,966	+3,35,134	+2,89,500
	Net	33,43,000	28,10,926	—5,32,074	—14,094

NOTE.

On the 10th of March 1952, further savings to the extent of Rs. 25,000 in the non-voted section of this grant were offered for surrender but were not accepted as the proposal reached the Government of India too late.

The large savings under the various sub-heads in the voted section were mostly due to the abolition of survey circles and parties as the result of the economy campaign.

The estimating and control have been satisfactory and show an improvement over the results of previous years.

IMPORTANT COMMENT.

Loss of Rs. 2,613.—An Officer in charge of a Survey Camp could not account at the end of 1929-30 for Rs. 2,613 out of the sums advanced to him from time to time for the prosecution of his work. A Committee of inquiry dealing with the case came to the conclusion that the officer was guilty of a gross breach of departmental regulations in not maintaining a cash book and that he showed negligence in not balancing his accounts periodically. He was dismissed from service. The Government of India also considered that the officer in charge of the party (who was a comparatively junior officer) was guilty of an error of judgment in not having taken serious notice of the Camp Officer's failure to maintain a cash book and that he should be warned to be more careful in future. Further steps have been taken which should tend to stop such irregularities in future.

Rs. 165 was recovered from the officer concerned and the balance of the loss written off by the Government of India.*

* Deputy Accountant General, Central Revenue, Calcutta.

GRANT No. 49.—METEOROLOGY.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1932, compared with the Sum Granted, to defray the Salaries and other Expenses in connection with the METEOROLOGICAL DEPARTMENT

Major Head and Sub-head.	Final Appropriation. Rs.	Actual Expenditure. Rs.	Excess or Saving. Rs.	Net reappropriation or surrender. Rs.	Remainder unadjusted or —. Rs.
MAJOR HEAD "30—SCIENTIFIC DEPARTMENTS."					
A.—Poona Office :					
A. 1.—Pay of Officers (for all the officers of the Department)—					
Non-voted O. 88,200 }					
S. (a)—2,800 }	86,000	85,764	—236	..	—236
Voted ..	1,78,700	1,75,390	—2,710	—1,000	—810
A. 2.—Pay of Establishments ..	1,53,800	1,40,103	—13,696	—12,340	—1,355
A. 3.—Allowances, Honoraria, etc.					
Non-voted O. 3,000 }					
S. (b)—1,100 }	2,500	2,215	—285	..	—285
Voted ..	18,000	8,489	—10,411	—7,230	—3,181
Economy and postponement of tours.					
A. 4.—Postage and Telephone charges ..	7,000	6,774	—226	+1,500	—1,726
Reappropriation to meet the cost of some telephone charges remained unutilised as the bills were not received during the year.					
A. 5.—Supplies and Services, and Contingencies ..					
Non-voted O. ..	13,525	13,525	..	..	..
S. (c) 13,525 }					
Payment to the Poona Municipality for improvement of the land belonging to the Department.					
Voted ..	47,000	64,922	+17,322	+3,500	+13,822
Surcharge on custom duties on imported stores and extra expenditure consequent on retrenchment adjustments.					
B.—Weather and other telegram charges (including late fee charges) etc. ..					
..	2,43,500	5,67,550	—2,75,950	—2,19,000	—56,950
Estimate proved high. See Note.					
C.—Subsidy paid to the Government of Burma towards upkeep of Wireless station at Diamond Island ..					
..	1,500	1,500	..	..	..
D.—Alipor Office:					
D. 1.—Pay of Establishments ..	59,300	61,828	+2,528	+2,153	+375
The deduction made within the sub-head for estimate of probable savings was excessive.					
D. 2.—Allowances, Honoraria, etc. ..	16,100	15,838	—462	+100	—562
D. 3.—Supplies and Services, and Contingencies ..	19,000	17,647	—1,353	—1,300	—153
E.—Kodakkanal Observatory :					
E. 1.—Pay of Establishments ..	16,000	15,083	—917	—883	—34
E. 2.—Allowances, Honoraria, etc.					
Non-voted O. 1,100 }					
S. (d)—1,100 }	..	..	..	..	..
Voted ..	1,000	236	—714	—600	—114
Economy and postponement of tours.					
E. 3.—Supplies and Services, and Contingencies ..	4,600	4,790	+190	+200	—10

(a) Sanctioned in February

(b) Sanctioned in September—Rs. 1,000 and March—Rs. 100.

(c) Sanctioned in November.

(d) Sanctioned in September—Rs. 400 and March—Rs. 700.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net Re-appropriation or surrender.	Remainder unadjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
F.—Madras Office and Observatory :					
F. 1.—Pay of Establishments .	13,100	12,261	—849	—602	—197
F. 2.—Allowances, Honoraria, etc.	700	285	—415	—250	—165
Economy and postponement of tours.					
F. 3.—Supplies and Services, and Contingencies .	4,200	4,166	—34	..	—34
G.—Bombay Office and Observatory :					
G. 1.—Pay of Establishments .	20,200	19,129	—1,071	—400	—671
G. 2.—Allowances, Honoraria, etc.					
Non-voted O. 2,500 } S. (e) —700 }	1,800	1,654	—146	..	—146
Voted	200	343	+143	+250	+107
Anticipated increased expenditure under travelling did not materialise.					
G. 3.—Supplies and Services, and Contingencies .	12,200	9,888	—2,312	—1,760	—562
Reduction of municipal taxes and economy.					
H.—Agra Aerological Observatory :					
H. 1.—Pay of Establishments .	1,27,200	1,19,826	—7,374	—7,829	+455
H. 2.—Allowances, Honoraria, etc.					
Non-voted O. 1,000 } S. (f) —1,000 }	..	..	..	..	..
Voted	23,600	16,575	—6,725	—4,750	—1,975
Postponement of transfers and tours.					
H. 3.—Supplies and Services, and contingencies .	1,23,400	1,17,100	—6,300	—6,800	+500
I.—Other Observatories :					
I. 1.—Pay of Establishments .	7,000	5,666	—1,334	—1,085	—249
I. 2.—Allowances, Honoraria, etc.	74,700	66,509	—8,191	—6,000	—2,191
J.—Karachi Air Service :					
J. 1.—Pay of Establishments .	22,400	20,157	—2,243	—1,965	—278
J. 2.—Allowances, Honoraria, etc.					
Non-voted O. 2,000 } S. (g) —100 }	2,200	1,856	—344	..	—344
Voted	4,300	4,788	+488	+320	+168
J. 3.—Contingencies .	7,400	7,202	—198	..	—198
K.—Delhi Office :					
K. 1.—Pay of Establishments	18,300	16,216	—2,084	—1,822	—232
K. 2.—Allowances, Honoraria, etc.	5,600	2,091	—3,509	—3,400	—109
K. 3.—Supplies and Services, and Contingencies.	11,500	10,067	—1,433	—1,700	—333

(e) Sanctioned in June—Rs. 200 and March—Rs. 500.

(f) Sanctioned in September—Rs. 350 and March—Rs. 650.

(g) Sanctioned in March.

Major Head and Sub-head.	Final Appropriation. Rs.	Actual Expendi- ture. Rs.	Excess + Saving — Rs.	Net reappropriation or surrender. Rs.	Remainder un- adjusted + or — Rs.
L.—Bangoon Office :					
L. 1.—Pay of Establishments.	19,200	18,131	—1,069	—930	—139
L. 2.—Allowances, Honoraria, etc.	12,500	10,461	—1,839	—1,000	—839
L. 3.—Supplies and Services, and Contingencies.	13,600	10,713	—2,887	—1,900	—987
M.—Defect—Establishment charges recovered from other Govern- ments, Departments, etc.	—1,500	—2,000	—500	..	—500
Contribution paid in advance.					
N.—Works	33,400	26,730	—6,670	..	—6,670
Works not completed as anticipated.					
O.—English charges (High Commis- sioner) on Stores	1,29,000	99,610	—29,390	—29,000	—390
Cancellation of demands (Rs. 14,607) and liabilities carried over to next year (Rs. 15,320).					
P.—Loss or Gain by Exchange . . . . .	..	744	+744	+700	+44
Totals { <i>Non-voted</i>	1,06,025	1,05,044	—981	..	—981
{ <i>Gross</i>	20,60,500	16,78,980	—3,71,520	—3,05,113	—66,407
{ <i>Deductions</i>	—1,500	—2,000	—500	..	—500
{ <i>Net</i>	20,49,000	16,76,980	—3,72,020	—3,05,113	—66,907

NOTE.

The large saving under sub-head B has, as in the previous year, contributed principally to the noteworthy saving in the total voted grant.

It has been explained that the savings under sub-head B are mostly due to Posts and Telegraphs Department charges being considerably less than anticipated. The debit raised by the Posts and Telegraphs Department is based on two weeks' count, while the estimate is said to be based on past actuals and new commitments.

GRANT No. 50.—GEOLOGICAL SURVEY.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1932, compared with the Sum Granted, to pay the Salaries and other Expenses in connection with the GEOLOGICAL SURVEY.

Major Head and Sub-head.	Final Appropriation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD. "30—SCIENTIFIC DEPARTMENTS".					
A.—Pay of Officers					
Non-voted O. 2,47,800	2,23,040	2,23,514	—2,496	..	—2,496
S. (a)—19,760					
Voted	73,100	68,189	—4,931	—1,150	—3,781
B.—Pay of Establishments	67,400	63,100	—4,300	—3,330	—970
C.—Allowances, Honoraria, etc.					
Non-voted O. 84,200	64,700	53,006	—11,694	..	—11,694
S. (b)—19,500					
Economy (Rs. 3,500) and saving under cost of passages (Rs. 8,000).					
Voted	33,900	34,870	+1,070	+1,300	—230
D.—Supplies and Services :					
D 1.—Gross Charges	42,100	19,964	—22,136	—20,000	—2,136
Economy mainly under "purchase of tents" and "departmental publications."					
E.—Contingencies	11,100	9,521	—1,579	—500	—1,079
Economy and non-receipt of anticipated number of maps.					
F.—Grants-in-aid	500	500	..	..	..
G.—Burma Office :					
G. 1.—Pay of Officers	4,500	523	—3,977	..	—3,977
A vacancy. See G. 4.					
G. 2.—Pay of Establishments	19,400	15,853	—3,547	—3,000	—547
Mainly due to curtailment of camp season.					
G. 3.—Other Charges					
Non-voted	8,800	8,321	—4,979	—4,300	—679
Under travelling allowance due to vacancy in the Burma party.					
Voted	26,300	18,842	—7,458	—3,750	—3,708
See G. 4.					
G. 4.—Deduct—Probable Sav- ings	—7,000	..	+7,000	..	+7,000
Realized.					
H.—Deduct—Establishment charges recovered from other Govern- ments, Departments, etc.					
Non-voted	—8,300	—3,321	+4,979	+4,300	+679
See G. 3 (Non-voted).					
Voted	—43,200	—33,218	+7,982	+6,750	+1,232
Result of smaller expenditure under G. 1, G. 2 and G. 3 (Voted).					

(a) Sanctioned in August—Rs. 9,500; January—Rs. 6,500 and March—Rs. 2,000.

(b) Sanctioned in March.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation or surrender.	Remainder un- adjusted + or —.	
	Rs.	Rs.	Rs.	Rs.	Rs.	
I.—English charges (High Commissioner) on Stores	9,000	4,012	—4,988	—5,000	+12	
Expenditure on infants received less than forecasted.						
J.—Loss or Gain by Exchange . . . . .	..	31	+31	+40	—0	
Totals {	Non-Voted { Gross . . .	3,01,540	2,82,371	—19,169	—4,300	—14,869
	Deductions . . .	8,800	—8,821	+4,979	+4,300	+679
	Net . . .	2,92,740	2,79,550	—14,190	..	—14,190
	Voted { Gross . . .	2,80,200	2,35,335	—44,815	—35,300	—9,425
	Deductions . . .	43,300	—35,218	+7,982	+6,750	+1,232
	Net . . .	2,37,000	2,00,117	—36,833	—28,640	—8,183

NOTE.

The control of expenditure as evidenced by the figures shown in the last column of the account shows improvement over the previous year (when it was not very good) but is still not so good as for 1929-30. It has been explained that owing to heavy retrenchments in the Department towards the close of the year, the large savings could not be offered in time for surrender.

IMPORTANT COMMENT.

Failure to maintain cash accounts on a basis of facts.—The cash accounts maintained by the cashier of an office did not represent facts, receipts in many cases having been posted long after the actual dates of receipts and expenditure prior to the actual disbursements. Many transactions were not accounted for at all and some cases of temporary misappropriation were also detected. Outstanding amounts temporarily misappropriated by the cashier were recovered from him and he was dismissed. The supervision exercised by the officer in charge was apparently unsatisfactory but as there was no loss, the Government of India considered that the circumstances did not call for disciplinary action against him. It is stated that departmental rules have been framed to provide for more efficient supervision in future*.

* Deputy Accountant General, Central Revenue, Calcutta.

GRANT No. 51.—BOTANICAL SURVEY.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1932, compared with the Sum Granted, to pay the Salaries and other Expenses of the BOTANICAL SURVEY DEPARTMENT.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation or surrender.	Remainder un-adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD. "30—SCIENTIFIC DEPARTMENTS".					
A.—Botanical Survey:					
A. 1.—Pay of Officers					
Non-voted . O. 9,560 } S. (a) —240 }	9,260	9,310	+50	+50	
Voted	6,000	6,935	+935	+935	—15
A. 2.—Pay of Establishments	27,300	26,816	—784	—518	—266
A. 3.—Allowances, Honoraria, etc.					
Non-voted O. 4,800 } S. (b) —950 }	3,850	2,855	—995	..	—995
Voted	2,400	828	—1,574	—1,428	—136
A. 4.—Contingencies	6,900	4,887	—2,013	—2,110	+97
A. 5.—Grants-in-aid, Contributions, etc.	2,000	423	—1,567	—1,613	+46
B.—Cinchona Plantation:					
B. 1.—Pay of Officers O. 24,700 } S. (c) —7,590 }	17,110	16,798	—312	—50	—265
B. 2.—Pay of Establishments	7,560	7,865	+5	+16	—11
B. 3.—Allowances, Honoraria, etc.					
Non-voted O. 5,000 } S. (d) —140 }	4,860	4,518	—342	..	—342
Voted	1,400	983	—417	—344	—93
B. 5.—Plantation Charges, Implements and Stores and freight and other charges	1,60,000	1,25,589	—34,411	—34,332	—79
Restriction of cultivation in Burma. Hence the reduction.					
B. 6.—Contingencies	3,500	1,770	—1,730	—1,500	—230
See B. 5.					
B. 7.—Amounts paid to Provincial Governments for extraction of quinine from cinchona bark.					
B. 7 (2)—Bengal	35,000	6,006	—28,994	—27,850	—454
Less extraction due to economy.					
C.—English charges (High Commissioner) on Stores					
	2,000	946	—1,054	—1,000	—54
Grant was a rounded provision, based on forecast of Rs. 1,200. Saving on forecast due to reduction in prices.					
D.—Loss or Gain by Exchange	..	13	+13	+13	..
Totals { Non-voted. 35,080 { Voted . 2,54,000		33,476	—1,604	..	—1,604
		1,83,079	—70,921	—69,726	—1,193

(a) Sanctioned in February.

(b) Sanctioned in June—Rs. 150 and July—Rs. 600

(c) Sanctioned in July—Rs. 5,600; January—Rs. 4,700 and February—Rs. 290.

(d) Sanctioned in January.

BOTANICAL SURVEY OF INDIA.

(CINCHONA DEPARTMENT.)

(Figures rounded off to nearest lb. and rupee.)

A.

STATEMENT showing the Stock of Government of India Quinine Sulphate for the year ending 31st March 1932.

Stock in hand on 1st April 1931 :—

	Lbs.	Lbs.
(1) At Indian Museum, Calcutta	66,339	
(2) At Mungpoo Factory	2,30,610	
(3) At Naduvattam Factory	8,612	3,06,561

Add—

at Rs. 18 per lb. = Rs. 55,00,098

Quantity manufactured from Java bark during the year ending 31st March 1932 :—

(1) At Mungpoo Factory	1,536	
(2) At Naduvattam Factory	Nil.	
(3) Quantity returned from customers to Mungpoo Factory	4	
(4) Quantity transferred from Mungpoo Stock to the Stock at Indian Museum in November and December 1931	8,818	10,359

3,15,920

at Rs. 18 per lb. = Rs. 56,86,537

Deduct—

Quantity issued during the year ending 31st March 1932 :—

(1) From Indian Museum	7,804	
(2) From Mungpoo Factory	13,967(a)	
(3) From Naduvattam Factory	4,000	25,771

at Rs. 18 per lb. = Rs. 4,63,876

Net stock in hand on 1st April 1932

2,90,149*

at Rs. 18 per lb. = Rs. 52,22,681

*At Indian Museum	Lbs.
„ Mungpoo Factory.	67,353
„ Naduvattam „	2,18,184
	4,612

2,90,149

Certified that the stock of quinine during 1931-32 at Mungpoo was verified by the Quinologist to the Government of Bengal.

No shortage, depreciation, etc. of quinine sulphate was appreciable.

No revaluation was made, nor was any agency employed for the verification of the stock at the Indian Museum and Mungpoo.

The Stock of quinine sulphate at the Indian Museum for 1931-32 was verified by the Assistant Curator without actual weighing and was checked by the Director, Botanical Survey of India.

The total stock amounts to 67,353 lbs. and was worked out as below :—

Contents of 1,906 old cases (each containing 25 lbs.)	Lbs.
Contents of 447 new cases (each containing 44 lbs.)	47,650
	19,709
	67,359
Deduct—Contents of 1 tin issued from 25 lbs. case	6

67,353

C. C. CALDER,
Director,

Botanical Survey of India.

(a) Including 8,818 lbs. stock transferred to Indian Museum.

CALCUTTA :
The 23rd December 1932.

GRANT NO. 51.—BOTANICAL SURVEY.

B.

STORES ACCOUNT OF THE GOVERNMENT CINCHONA CULTIVATION, MERGUI DISTRICT, LOWER BURMA, FOR THE YEAR 1931-32.

	Rs.
1. The amount of the opening balance being value of stock on the 1st April 1931	9,143
2. The values received during 1931-32, all local purchases and medicines, etc.	7,800
3. The values utilised or otherwise disposed of	8,010
4. The values written off as depreciation, shortage, etc.	746
5. The amount of the closing balance on 31st March, 1932	8,187

Certified that I have verified the stock of stores and found it correct.

P. T. RUSSELL,

Superintendent,
Cinchona Cultivation, Burma.

Countersigned

C. C. CALDER,
Director, Botanical Survey of India.

C.

GOVERNMENT OF INDIA CINCHONA BARK STOCKED AT MUNGPÖÖ, STOCK ACCOUNT FOR 1931-32.

Particulars		Bark Quantity. lbs.	Rate.	Value Rs.
Stock on 1st April, 1931	Java	4,33,573	at As. 10 per lb.	2,70,933
	Burma	1,04,528	at As. 8 "	82,263
		5,38,099		3,23,246
Received during 1931-32	Java	Nil.		Nil.
	Burma	91,912	at As. 8 "	45,958
		91,912		45,958
Issued during 1931-32	Java	29,100	at As. 10 "	18,189
	Burma	"		"
		29,100		18,188
Balance on 31st March 1932	Java	4,04,473	at As. 10 "	2,52,706
	Burma	1,06,439	at As. 8 "	98,219
		6,00,912		3,51,914

S. C. SEN,

Offg. Quinologist to the Government of Bengal,
Government Quinine Factory, Mungpöö.

Certified that I have verified the stock of bark for the year 1931-32, as far as practicable without actual weighing, except on arrival, and found it correct. One consignment of Java bark and one of Burma were reweighed in my presence and the original weight confirmed. No agency was employed for the verification of the stock.

S. C. SEN,

Offg. Quinologist to the Government of Bengal,
Government Quinine factory, Mungpöö.

Countersigned.

C. C. CALDER,
Director, Botanical Survey of India.
Dated the 5th September 1932.

GRANT NO. 51.—BOTANICAL SURVEY.

D.

CINCHONA BARK ACCOUNT OF THE GOVERNMENT CINCHONA CULTIVATION,
MEROUI DISTRICT, LOWER BURMA, FOR THE YEAR 1931-32.

	Quantity.	Value.
	lbs.	Rs.
1. Opening balance of stock on 1st April 1931 at As. 8 per lb.	134	67
2. Add.—Quantity and value of bark harvested during 1931-32 at As. 8 per lb.	1,77,061	88,530
3. Deduct—(i) Quantity and value utilised, sold or otherwise disposed of during 1931-32 (despatched to Calcutta) at As. 8 per lb.	53,019	31,509
“ (ii) Quantity and value written off as depreciation, shortage, etc., at As. 8 per lb. . . . .	..	..
4. Net amount of closing balance on 31st March 1932 at As. 8 per lb.	1,14,176	57,088

P. T. RUSSELL,
Superintendent,
Cinchona Cultivation, Burma.

Certified that the Stock of Cinchona bark for the year 1931-32 was verified by me. No revaluation was made, nor any agency employed for the verification of the stock.

P. T. RUSSELL,
Superintendent,
Cinchona Cultivation, Burma.

Countersigned.

C. C. CALDER,
Director, Botanical Survey of India.

GRANT No. 52—ZOOLOGICAL SURVEY.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1932, compared with the Sum Granted, to defray the Expenses of the ZOOLOGICAL SURVEY DEPARTMENT.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation or surrender.	Remainder unadjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "30—SCIENTIFIC DEPARTMENTS."					
A.—Pay of Officers					
Non-voted O. 60,400 }					
S. (a) —18,185 }	42,215	42,215	..	—	—
Voted	29,100	25,168	—3,932	—3,918	—17
B.—Pay of Establishments	67,000	61,797	—5,203	—5,047	—156
C.—Allowances, Honoraria, etc.					
Non-voted O. 15,600 }					
S. (b) —8,107 }	7,493	7,293	—198	..	—198
Voted	14,300	9,904	—4,396	—3,433	—963
D.—Supplies and Services :					
D. 1.—Gross Charges	29,600	24,413	—5,187	—5,200	+13
E.—Contingencies	14,000	12,007	—1,993	—2,000	+7
<hr/>					
Totals { Non-voted	49,708	49,510	—198	..	—198
{ Voted	1,54,000	1,33,286	—20,714	—19,596	—1,118
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NOTE.

In general, savings compared with original appropriations are said to be due to economy. The current control in most cases indicates a high degree of accuracy in estimating expenditure.

(a) Sanctioned in July —Rs. 17,200; January —Rs. 5,750 and March —Rs. 185.

(b) Sanctioned in June —Rs. 708; July —Rs. 4,247; January —Rs. 200 and March —Rs. 800.

GRANT No. 63.—ARCHÆOLOGY.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1932, compared with the Sum Granted, to defray the Salaries and other Expenses in connection with the ARCHÆOLOGICAL DEPARTMENT.

Major Head and Sub-head.	Final Appropriation. Rs.	Actual Expenditure. Rs.	Excess + Saving —. Rs.	Net reappropriation or surrender. Rs.	Remainder unadjusted + or —. Rs.
MAJOR HEAD "30—SCIENTIFIC DEPARTMENTS."					
A.—Pay of Officers:					
Non-voted O. 1,44,800 }					
S.(a)—35,796 }	1,09,094	1,16,365	+7,271	..	+7,271
	Surrender was excessive.				
Voted	81,700	74,191	—7,509	—10,912	+3,403
Surrender did not take into account the additional expenditure due to transfer of an officer from Exploration Section (Sub-head F. 1.—Voted).					
B.—Pay of Establishments	2,30,300	2,17,060	—13,240	—10,351	—2,889
C.—Allowances, Honoraria, etc.:					
Non-voted O. 29,400 }					
S. (b)—15,330 }	14,070	12,715	—1,355	..	—1,355
Voted	57,500	47,311	—10,189	—9,389	—800
D.—Conservation of Ancient Monuments:					
D. 1.—Special repairs of Monuments	3,02,800	1,23,728	—1,79,072	—1,94,277	+15,205
Unanticipated expenditure (Rs. 17,826) on payment of fees to Architects for drawings of the proposed Ethnological Museum, New Delhi. See Note 2.					
D. 2.—Annual maintenance and upkeep of Monuments and attached gardens	3,65,000	3,42,928	—22,072	—5,122	—15,950
Curtailement of works and economy.					
D. 3.—Grants-in-aid	10,100	4,400	—5,700	—5,000	—700
E.—Library and Publications:					
E. 1.—Gross Charges	19,000 "	24,661	+5,661	+6,500	—839
Reappropriation mainly to meet payment for plates for the Sanchi Monograph not originally provided (See important comment).					
F.—Archæological Explorations:					
F. 1.—Pay of Officers:					
Non-voted O. 14,200 }					
S. (c)—360 }	13,840	12,792	—1,048	..	—1,048
Voted	26,100	20,063	—6,037	—5,781	—276
F. 2.—Pay of Establishments	21,000	20,563	—437	+1,192	—1,629
F. 3.—Allowances, Honoraria, etc.					
Non-voted	2,900	1,489	—1,420	..	—1,420
Due mainly to abolition of the post of Deputy Director General of Archaeology for Exploration.					
Voted	10,000	5,903	—4,097		—4,279
The additional appropriation was unnecessary.					
F. 4.—Supplies and Services	1,38,100	46,494	—91,606	—83,840	—7,766
F. 5.—Contingencies	3,500	2,530	—970	—490	—480

(a) Sanctioned in July—Rs. 3,900 and February—Rs. 20,900.

(b) Sanctioned in February—March.

(c) Sanctioned in February.

Major Head and Sub-head.	Final Appropriation. Rs.	Actual Expenditure. Rs.	Excess + Saving— Rs.	Net reappropriation or surrender. Rs.	Remainder un-adjusted + or — Rs.
G.—Museums at Lahore, Taxila, Nalanda and in the United Provinces	6,200	5,599	—501	..	—501
H.—Other Supplies and Services	15,400	8,385	—7,015	—6,910	—105
I.—Contingencies	65,000	52,830	—12,170	—9,051	—3,119
Economy and curtailment of tour.					
J.—Publication of Archaeological Materials :					
J. 1.—Pay of Officers					
O. 33,000					
S(a)—19,542	13,355	24,338	+11,430	..	+11,020
Surrender excessive.					
J. 2.—Pay of Establishments	2,200	2,193	—7	—45	+44
J. 3.—Allowances, Honoraria, etc. :					
Non-voted	2,700	1,734	—966	..	—966
Mainly due to non-utilisation of the provision of Rs. 200 for medical treatment of British Officers, and curtailment of tours etc.					
Voted	1,100	734	—366	..	—366
J. 4.—Contingencies	500	946	+446	+450	—4
Telephone charges not originally provided.					
K.—Works	8,500	11,399	+2,899	+4,570	—1,671
Additional funds for certain works not originally provided for which had to be executed.					
L.—English Charge (High Commissioner)	10,000	10,650	+650	+680	..
Additional expenditure due to increase, with the sanction of Government, in the published price originally fixed for the book (Marshall's Monograph, Mohenjodaro), compensated by increased receipts on account of royalties.					
M.—Loss or gain by Exchange . . . . .	..	..	—83	—83	—83
Totals { Non-voted	1,55,962	1,69,474	+13,512	..	+13,512
Voted	13,74,000	10,21,621	—3,51,379	—3,28,574	—22,805

NOTES.

1. There is still room for improvement in the control of expenditure. Excess in the Non-voted Section is due mainly to excessive surrenders under Sub-heads A. and J. 1. Surrenders and reappropriations under Voted Sub-heads A., D. 1, F. 2, F. 3 and J. 2 were excessive. Final savings in the Voted grant were 1·7 per cent. of the final appropriation.

2. Sub-head D. 1.—The detailed estimates did not specify the various works concerned, but the following important major work was executed during the year.

Special repairs to the Malav Tank at Dholka :—Estimate Rs. 26,666 ; Expenditure to end of March 1932, Rs. 10,000 ; balance Rs. 16,666, in progress.

(a) Sanctioned in July—Rs. 2,000 and February—Rs. 10,542.

IMPORTANT COMMENT.

Publication of the Sanchi Monograph.—The explanations relating to sub-head E-1 (Library and Publications—gross charges) in various appropriation accounts of previous years contain a reference to the non-utilisation of, or failure to use in full, the provision for the publication of the Sanchi monograph. The Public Accounts Committee heard some evidence regarding the delay in publication when dealing with the Appropriation Reports for 1925-26 and 1927-28. The work of preparing 140 plates for the monograph was entrusted to a firm in Paris in 1913 under an agreement arranged by the Director General of Archaeology. Very little progress was made before the war and during the war the work was suspended. In 1921 the rates were enhanced but scarcely any progress was made in the next few years owing to the firm having lost most of its original workmen. In December 1925 the Government of India authorised a further enhancement of rates expressed in francs owing to the devaluation of the franc and increased cost of living and stipulated that the work should be completed within 20 months from the date of payment for the first batch of 25 plates. In August 1926 the Director General of Archaeology effected a supplementary agreement with the firm providing that, in view of the continued depreciation of the franc, payment would be made in sterling with francs converted at 132 to the £; and that in the event of an increase in the cost of labour, materials, etc., there would be a corresponding increase in rates, subject to the approval of the British Embassy in Paris in respect to rates of costs. The firm then agreed to finish the whole series within 18 months from the date of receiving payment for the first batch. Payment for this batch was actually made in November 1926 and for the second batch in January 1927.

2. In January 1928, the Government of India agreed to a payment of 4,808 francs (then about Rs. 590) against a claim made by the firm that it was entitled under the 1926 agreement to payment in francs and not in sterling when the franc appreciated in value over the rate of 132 francs to the £. It was at the same time stipulated that future payments should be made in francs at the agreed franc rates.

3. The third batch of plates was completed in 1928. The fourth batch was paid for in November 1930 and the fifth in August 1931. The final batch of 15 plates has not yet (February 1933) been received and part of the letterpress remains to be prepared, after which the letterpress has to be printed and the volumes bound.

4. The original estimate of 1913 and the revised estimate of 1921 of cost of 600 copies of the finished monograph were—

	1913. Rs.	1921. Rs.
Preparation of plates	21,300	33,600
Printing and binding	6,000	9,250
Honorarium	1,800	1,500
Total	<u>29,100</u>	<u>44,350</u>

These estimates do not include anything for incidental charges, such as freight and packing. There is some prospect of the total rupee cost of plates (exclusive of incidental charges) approximating closely to the figures of the 1921 estimate. An Indian State has agreed to take 300 copies of the monograph and bear half the cost of production.

5. There are many features of the series of transactions described above at which criticism may be directed. The original mistakes occurred in 1913 or 1914 when numerous valuable photographs were handed over to the firm and about 1922 when payments were made to the firm for the special paper it would use in the preparation of the reproductions. The 1926 agreement was manifestly defective and it was not within the competence of the Director General to enter into such an agreement (such powers have not so far been delegated to the Director General). It may, however, be remarked that it was not till August 1929 that the Government of India formulated a set of fundamental principles for the guidance of authorities who have to enter into agreements. Amongst these principles the following are applicable to a case like this one—

- (1) The terms of an agreement must be precise and definite, and there must be no room for ambiguity or misconstruction therein.
- (2) As far as possible, legal and financial advice should be taken in the drafting of contracts and before they are finally entered into.
- (3) The terms of a contract once entered into should not be materially varied without the previous consent of the competent financial authority.
- (4) No contract involving an uncertain or indefinite liability or any condition of an unusual nature should be entered into without the previous consent of the competent financial authority.
- (5) Provision must be made in contracts for safeguarding Government property entrusted to a contractor.

GRANT No. 54—MINES.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1932, compared with the Sum Granted, to defray Expenses in connection with the MINES DEPARTMENT.

Major Head and Sub-head.	Final Appropriation. Rs.	Actual Expenditure. Rs.	Excess + Saving — Rs.	Net reappropriation or surrender. Rs.	Remainder unadjusted + or — Rs.
MAJOR HEAD "30—SCIENTIFIC DEPARTMENT."					
A.—Pay of Officers					
Non-voted O. 1,01,700 }	95,714	96,432	+718	..	+718
S. (a) —5,986 }					
Voted	44,800	40,464	—4,336	—3,578	—758
Leave out of India and economy.					
B.—Pay of Establishments					
	50,300	52,214	—4,080	—4,038	—46
C.—Travelling Allowances					
Non-voted O. 17,600 }	19,370	18,264	—1,106	—570	—436
S. (b) 1,770 }					
Voted	18,700	13,550	—5,150	—5,100	—50
Original provision over-estimated and an officer on leave. Hence the reduction.					
D.—Other Allowances, Honoraria, etc.					
Non-voted O. 3,700 }	2,980	2,920	—600	+670	—1,630
S. (b) —720 }					
Passage concession not utilised.					
Voted	1,900	1,856	—44	—940	+896
Surrender omitted to take into account an unexpected cost of a passage.					
E.—Allowances and other Charges in connection with Examinations.					
	7,500	5,833	—1,667	—1,560	—117
See Note 1.					
F.—Supplies and Services, and Contingencies					
	9,800	10,906	+1,106	+698	+411
G.—English charges (High Commissioner) on Stores					
	1,000	..	—1,000	—1,000	..
Purchase was deferred.					
Totals { Non-voted	1,18,064	1,16,716	—1,348	..	—1,348
{ Voted	1,40,000	1,24,823	—15,177	—15,511	+334

NOTES.

1. Sub-Head E.—Examination fees realised during the year amounted to Rs. 6,803.

2. The excess in the voted section is petty and is due to the excessive surrender under Sub-head D. (voted.)

(a) Sanctioned in January—Rs. 5,380 and February—Rs. 1,706.

(b) Sanctioned in February.

GRANT No. 55—OTHER SCIENTIFIC DEPARTMENTS.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1932, compared with the Sum Granted, to defray Expenses in connection with OTHER SCIENTIFIC DEPARTMENTS.

Major Head and Sub-head.	Final Appro- priation.	Actual Expendi- ture.	Excess + Savings —.	Net reappro- priation or surrender.	Remainder un- adjusted + or —
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "30—SCIENTIFIC DEPARTMENTS."					
A.—Central Museum :					
A. 1.—Grants-in-aid . . .	34,900	28,009	—6,291	—4,058	—2,233
Savings retained to meet anticipated excess under A. 2, but actual transfer of provision was not made.					
A. 2.—Other Charges . . .	14,400	16,342	+1,942	..	+1,942
See A. 1.					
A. 3.—Deduct—Recoveries . . .	—8,300	—8,300	..	..	..
B.—Grants-in-aid to Scientific Societies and Institutes :					
B. 1.—Indian Institute of Science, Bangalore . . .	1,50,000	1,50,000	..	..	..
B. 2.—Rose Research Institute, Calcutta	1,03,000	1,03,000	..	..	..
B. 3.—Indian Association for the Cultivation of Science, Calcutta.	20,000	20,000	..	..	..
B. 4.—Asiatic Society of Bengal	5,000	5,000	..	..	..
B. 5.—Bhandarkar Oriental Research Institute, Poona.	5,000	5,000	..	..	..
Total { Gross . . .	3,32,300	3,27,951	—4,349	—4,058	—291
{ Deductions . . .	—8,300	—8,300			..
{ Net	3,24,000	3,19,651	—4,349	—4,058	—291

Statement of Receipts and Expenditure of Central Museum for 1931-32.

Receipts.

Head of Receipts.	Trustees' Office.	Art Section and Art Gallery.	Archaeological Section.	Geological Botanical and Zoological Sections.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Grants-in-aid from the Government of India	17,903	10,707	..	..	28,610
2. Sale proceeds of Guide	57	..	..	..	57
3. Other receipts	60	..	155	..	215
4. Excess of expenditure over receipts . . . . .	..	..	..	..	1,16,646
Total	18,020	10,707	155	..	1,45,528

NOTES.

The details of receipts are as follow :—

Trustees' Office—

	Rs.
Head 1.—Grants-in-aid received from the Government of India for the year 1931-32	18,000
Less—10 per cent. cut under establishment	—97
Net	17,903

Head 3.—Rs. 6 recovered from the Director of Public Instruction, Bengal, for popular lectures and the balance (Rs. 54) represents rent of refreshment room and shed.

Art Section and Art Gallery—

Head 1.—Grants-in-aid received from the Government of India for the year 1931-32 :—

	Rs.
Grant-in-aid for Government Art Section and Art Gallery of the Indian Museum for establishment charges, etc.,	8,400
Less—10 per cent. cut under establishment	—173
Miscellaneous grant	1,980
Library grant	500
	10,707

Out of the total expenditure of Rs. 10,707, Rs. 8,300 was recovered from the Bengal Government on account of establishment charges of the Art Gallery and Art Section.

Archaeological Section—

Head 3.—Includes Rs. 123 on account of sale of photographs, Rs. 25 on account of sale of plaster of Paris casts.

Expenditure.

Heads of expenditure.	Trustees' Office.	Art Section and Art Gallery.	Archaeological Section.	Geological Section.	Botanical Section.	Zoological Section.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Pay of Officers (Non-voted)	..	..	6,135	1,245	..	14,070	21,450
2. Pay of Officers (Voted)	..	..	2,768	..	9,550	8,388	20,706
3. Pay of establishments	14,654	6,722	12,361	4,861	7,792	30,898	77,288
4. Allowances, etc. (Non-voted)	..	..	1,603	..	..	..	1,603
5. Allowances, etc. (Voted)	150	..	2,025	..	1,500	..	3,675
6. Supplies and Services	1,861	3,550	3,202	1,397	796	10,000	20,806
Total	16,665	10,272	28,094	7,503	19,638	63,356	1,45,528

NOTES.

The details of the expenditure are as below :—

The Archaeological Section is engaged solely on museum work carried on by the Superintendent, Archaeological Section, Indian Museum; it is not concerned with any item of work relating to any other branch of the Archaeological Department.

Heads 1 and 2.—The charge shown under "Geological Section" represents a special pay drawn by an officer for doing museum work in addition to his own duties. This has, however, been discontinued from 10th November 1931. The charges shown under "Botanical Section" represent the pay of the Curator, Industrial Section, whose work is wholly confined to museum activities while those under the "Zoological Section" represent share of pay of officers of the Zoological Department who spend some portion of their time on museum work.

Head 3.—The charges shown under the different sections of the museum represent pay charges of assistants and inferior establishments wholly engaged on museum duties.

Head 5.—The expenditure of Rs. 1,500 shown under "Botanical Section" represents house-rent allowance drawn by the Curator.

Head 6.—The charges shown under the different sections are inclusive of the cost of electricity, the allocation of which amongst the different sections is shown below :—

	Rs.
Trustees' Office	609
Art Section and Art Gallery	118
Archaeological Section	232
Geological Section	265
Botanical Section	99
Zoological Section	1,058

Out of Rs. 10,000 shown under Zoological Section, Rs. 9,000 (round) represents the cost of stores which is only a rough estimate based on the average amount of stores consumed in connection with museum activities.

IMPORTANT COMMENT.

Central Museum at Calcutta.—In paragraph 155 of Volume I of the Report of the Public Accounts Committee on the accounts of the Central Government for 1929-30, the Committee desired that a statement including the whole receipts and expenditure of the Central Museum should be appended to the appropriation accounts in future. In regard to the question of allocation of the cost between the Central Museum (Trustees' Office and Art Gallery and Art Section) and the various other scientific departments, which are engaged partly on museum work and partly on research work, it was suggested by the Committee that either these special items should be excluded or the allocation explained by means of footnotes.

A statement for 1931-32 prepared on the lines of these suggestions is appended. It shows the whole of receipts and expenditure of the Central Museum including the allocation of the charges of the various scientific departments employed wholly or partly on museum work.

GRANT No. 56—EDUCATION.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1932, compared with the Sum Granted, for Expenditure in respect of EDUCATION.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—	Net reappropriation or surrender.	Remainder un-adjusted + or—
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "31—EDUCATION".					
A.—Grants-in-aid to Universities	18,13,000	18,13,000	..	..	..
B.—University—Government Colleges:					
B.1.—Pay of Officers	10,000	2,116	—7,884	—7,880	—4
Reduction in appropriation due to the decision to debit the leave salary of principal, Rajkumar college to sub-head "F. 1".					
B.2.—Allowances, Honoraria, etc.					
O.	4,000				
S. (a) — 670	3,330	773	—2,557	—2,120	—437
Less cost of passage than anticipated.					
D.—Grants-in-aid to Non-Government Secondary and Primary Schools					
Non-voted O.	1,000	28,514	28,474	—40	—40
S. (b)	27,514				
Additional appropriation due to contribution to the Chiefs' college having been classified as non-voted during the year. See paragraph 14(2) of the Report.					
Voted		53,300	25,246	—28,054	—25,143
No additional grants-in-aid were paid to any of the Schools at Simla except one. For surrender see sub-head D Non-voted.					
E.—Government Primary Schools:					
E 1.—Pay of Establishments	1,100	1,049	—51	—9	—42
E 3.—Contingencies	100	30	—64	..	—64
F.—Government Secondary Schools:					
F. 1.—Pay of Officers	..	9,900	+9,900	+10,000	—100
See B. 1.					
F. 2.—Pay of Establishments	..	520	+520	+205	+225
Leave salary of men lent to Foreign Service. Final excess due to the debit being received too late to provide for funds.					
G.—Scholarships and Other Miscellaneous Charges:					
G. 1.—Grants-in-aid	1,000	1,000	..	..	..
G. 2.—Other Charges					
Non-voted O.	..				
S. (c) 727	727	727	..	..	..
In connection with Chiefs Colleges examinations.					
Voted		3,500	2,010	—1,410	—1,410
Reduction due to less expenditure on passages and travelling of a scholar for studying abroad (Rs. 517) and smaller charges for inspection and examination of the Chiefs' Colleges non-voted examiners being appointed (Rs. 863).					
Totals					
Non-voted	42,571	41,990	—581	..	—581
Voted	18,72,000	18,42,941	—29,059	—26,207	—2,792

(a) Sanctioned in March.

(b) Sanctioned in October.

(c) Sanctioned in September.

GRANT No. 57.—MEDICAL SERVICES.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1932, compared with the Sum Granted, to pay the Salaries and other Expenses in connection with the MEDICAL SERVICES.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure	Excess + Saving—	Net, reappropriation or surrender.	Remainder unadjusted + or—
	Rs.	Rs.	Rs.	Rs.	Rs.
[MAJOR HEAD "32—MEDICAL".					
A.—Medical Establishment—Superintendence:					
A. 1.—Pay of Officers					
Non-voted O. 1,42,800 } S. (c) —10,451 }	1,32,349	1,30,932	—1,417	+1,000	—2,417
Savings reserved to meet expenditure of Supernumerary officers of the Medical Research Department. Additional appropriation was unnecessary.					
Voted	18,600	8,623	—9,977	—10,373	+396
A. 2.—Pay of Establishments	1,29,000	1,18,478	—10,522	—10,000	—522
A. 3.—Allowances, Honoraria, etc.					
Non-voted O. 36,600 } S. (b) —7,580 }	28,420	22,448	—5,972	+900	—6,372
Mainly under travelling allowance to temporary commissioned I. M. S. officers. Additional appropriation was unnecessary and obtained under a misapprehension.					
Voted	23,000	17,608	—5,392	—6,042	—200
A. 4.—Grants-in-aid, Contributions, etc.	3,600	2,814	—786	+414	—1,200
Under cost of passages. Reappropriation was unnecessary. See A. 1. Non-voted.					
A. 6.—Contingencies	19,800	18,834	—966	—30	—936
A. 7.—Deduct—Expenditure charged to the Grant for Public Health No. 58	—68,800	—61,967	+6,833	+5,360	+1,473
Less expenditure under A. 2 and A. 3. 40 per cent. of the voted charges under Sub-heads A. 2, A. 3 and A. 6 are here deducted.					
B.—Medical Establishment—District Medical Officers:					
B. 1.—Simla					
B. 1. (1).—Pay of Officers					
Non-voted O. 35,700 } S. (c) —172 }	35,528	34,556	—992	—992	..
Voted	12,100	12,512	+412	+416	—54
B. 1 (2).—Other Charges					
Non-voted	1,400	858	—542	—542	..
Voted	6,100	6,654	+554	+814	—260
B. 1 (3).—Grants-in-aid, Contributions, etc.	1,200	1,200	..	..	..
B. 2.—North-East Frontier, Aizawl:					
B. 2 (1).—Pay of Officers					
O. 16,400 } S. (d) 1,413 }	17,813	19,197	+1,384	+1,577	—493
B. 2 (2).—Pay of Establishments					
O. 4,000 } S. (e) —200 }	3,800	2,352	—1,448	—650	—593

(a) Sanctioned in August—Rs. 7,500 and February—Rs. 7,800.

(b) Sanctioned in August—Rs. 1,000 and March—Rs. 2,500.

(c) Sanctioned in February.

(d) Sanctioned in December—Rs. 675 and February—March Rs. 2,338.

(e) Sanctioned in August—Rs. 130 and March—Rs. 64.

Major Head and Sub-head.	Final Appropriation.	Actual Expendi- ture.	Excess + Saving—.	Net reapprop- riation or surrender.	Remainder un- adjusted + or—.
	Rs.	Rs.	Rs.	Rs.	Rs.
<i>B. 2 (3).—Other Charges</i>					
<i>O. 11,400</i>	10,412	7,034	—3,378	—950	—2,428
<i>S. (a)—933</i>					
C.—Other Medical Establishments:					
<i>C. 1.—Imperial Serologist:</i>					
<i>C. 1 (1).—Pay of Officers</i>					
<i>Non-voted O. 21,700</i>	21,153	20,743	—410	—390	—120
<i>S. (b)—547</i>					
<i>Voted</i>	22,200	16,221	—5,979	—5,978	—1
<i>C. 1 (2).—Pay of Establish- ments</i>	8,400	7,766	—634	—633	—1
<i>C. 1 (3).—Other Charges</i>					
<i>Non-voted</i>	3,600	3,532	—68	—67	—1
<i>Voted</i>	7,000	6,586	—414	—400	—14
<i>C. 2.—All India Medical Council:</i>					
<i>C. 2 (1).—Pay of Officers</i>	7,100	..	—7,100	—7,100	..
All India Medical Council and the Recruitment Board did not start functioning during the year.					
<i>C. 2 (2).—Pay of Establish- ments</i>	4,100	..	—4,100	—4,100	..
	See C. 2 (1).				
<i>C. 2 (3).—Allowances, Honoraria, etc.</i>	1,200	..	—1,200	—1,200	..
	See C. 2 (1).				
<i>C. 2 (4).—Contingencies</i>	600	..	—600	—600	..
	See C. 2. (1).				
<i>C. 3.—Chemical Examiner:</i>					
<i>C. 3 (1).—Pay of Officers</i>	1,120	1,170	—50	..	—50
<i>C. 3 (3).—Deduct—Establishment Charges recovered from other Governments, Departments, etc.</i>	—720	—720	..	..	..
D.—Hospitals and Dispensaries:					
<i>D. 1.—Pay of Officers</i>	2,500	4,045	+1,545	+823	+722
Incidence of leave salary not determined in time.					
<i>D. 2.—Pay of Establishments</i>					
<i>Non-rated O. 12,300</i>	11,442	10,533	—909	—506	—409
<i>E. (c)—858</i>					
<i>Voted</i>	13,400	12,351	—1,049	—1,023	—26
<i>D. 3.—Other Charges</i>					
<i>Non-rated O. 13,000</i>	12,150	8,293	—3,827	..	—3,827
<i>S. (d)—1,780</i>					
Savings not fully surrendered.					
<i>Voted</i>	18,100	15,129	—2,971	—1,100	—1,871
Savings not fully surrendered.					
<i>D. 4.—Grants-in-aid to Non- Government Medical In- stitutions</i>	19,000	17,195	—1,805	..	—1,805
<i>D. 5.—Deduct—One-third share recovered from Military</i>	—10,100	—8,421	+1,679	..	+1,679
Less expenditure under sub-heads D. 2 and D. 3. Hence less recovery.					

(a) Sanctioned in June—Rs. 50; August—Rs. 60 and December—Rs. 20.

(b) Sanctioned in March.

(c) Sanctioned in August—Rs. 300; December—Rs. 414 and March—Rs. 144.

(d) Sanctioned in August—Rs. 1,000 and December—Rs. 120.

Major Head and Sub-head.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving—	Net Reappro- priation or surrender.	Remainder un- adjusted + or —
	Rs.	Rs.	Rs.	Rs.	Rs.
E.—Grants for Medical purposes . . .	4,12,000	4,11,098	—902	..	—902
F.—X-Ray Institute:					
F. 1.—Pay of Officers . . .	12,400	11,304	—1,096	—955	241
F. 2.—Pay of Establishments . . .	16,200	13,196	—2,604	—1,069	—935
Earlier discharge of men on account of closing of the X-Ray Institute, Dehra Dun. Savings reserved to meet unforeseen expenditure.					
F. 3.—Supplies and Services . . .	11,400	7,042	—4,358	—4,172	—186
Non-purchase of films and restricted expenditure on treatment of patients mainly account for the reduction in appropriation.					
F. 4.—Allowances and Con- tingencies . . .	4,800	4,713	—87	+4	—91
G.—English Charges (High Commis- sioner) on Stores . . .	..	7	+7	+7	—
Expenditure brought forward from the previous year.					

Totals	{ Non-voted	Gross . . .	2,84,557	2,65,643	—18,915	..	—18,915
		Deductions . . .	—720	—720	..	..	..
		Net . . .	2,83,837	2,64,923	—18,915	..	—18,915
	{ Voted	Gross . . .	7,68,000	7,09,362	—58,638	—52,561	—6,077
		Deductions . . .	—78,900	—70,388	+8,512	+5,360	+3,152
		Net . . .	6,90,000	6,38,974	—51,026	—47,201	—3,825

NOTE.

The result of the final disposal of stocks of the X-Ray Institute, Dehra Dun, which was closed down on the 31st March 1932, have been brought to the notice of the Public Accounts Committee in its Session of August 1932, vide Appendix XIV of the Report of the Public Accounts Committee for 1930-31. It has not therefore been considered necessary to publish in this Report the statements of financial results of the Institute, of the Store Account and of expenditure incurred as indirect charges which have been included in previous Reports.

GRANT No. 58.—PUBLIC HEALTH.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1932, compared with the Sum Granted, to defray Expenses in connection with PUBLIC HEALTH.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—	Not reappropriated or surrendered.	Remainder unadjusted + or —.
MAJOR HEAD "33—PUBLIC HEALTH."	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Public Health Establishment :					
A. 1.—Pay of Officers					
Non-voted O. 48,200 } S. (a) —15,923 }	32,277	29,953	—2,324	—523	—1,801
Includes wrong provision of Rs. 800 for overseas pay debitable to grant No. 87—Expenditure in England, etc., and Rs. 1,000 (compensatory allowances) debitable to sub-head A. 4 Non-voted. See Note 1.					
Voted	22,000	1,440	—20,560	—20,560	..
The All India Institute of Hygiene and Public Health, Calcutta, was not brought into full working order and posts remained unfilled.					
A. 2.—Pay of Establishments	6,000	..	—6,000	—6,000	..
See A. 1.—Voted.					
A. 3.—Grants-in-aid, Contributions, etc.	600	600	..	+34	—34
A. 4.—Other Charges.					
Non-voted O. 14,900 } S. (b) —6,350 }	8,550	5,117	—3,533	+56	—3,589
Savings not fully surrendered as it was thought the funds might be required. See also Note 1—Voted					
Voted	19,500	3,846	—15,654	—12,740	—2,914
See A. 1.—Voted.					
B.—Public Health Establishment—Charges brought to account initially against the Grant for Medical Services (No. 57)	68,800	61,967	—6,833	—5,360	—1,473
See sub-head A. 7 in Grant No. 57 Medical Services.					
C.—Public Health—Expenses in connection with Epidemic Diseases:					
C. 1.—Port Quarantine charges in the Madras Presidency:					
C. 1. (1).—Pay of Establishments	15,600	14,350	—1,241	—620	—621
Final saving offered for surrender under this sub-head accepted by the Finance Department under C. 1 (3).					
C. 1. (2).—Allowances, Honoraria, etc.	1,100	684	—412	—64	—348
C. 1. (3).—Other Expenses	4,700	3,338	—1,362	—1,580	+518
See C. 1. (1).					
C. 2.—Port Health Establishment, Bombay, Karachi and Aden:					
C. 2. (1).—Pay of Officers					
Non-voted O. 49,900 } S. (c) —5,610 }	44,290	45,606	+1,316	..	+1,316
Earlier return than anticipated of an officer from leave.					
Voted	33,400	20,712	—2,688	—571	—2,117
A post kept vacant.					
C. 2. (2).—Pay of Establishments					
Non-voted O. 2,760 } S. (d) —34 }	2,626	2,650	—16	..	—16
Voted	22,700	21,853	—847	—1,432	+585
The amount offered for surrender was over-estimated.					
C. 2. (3).—Allowances, Honoraria, etc.					
Non-voted O. 11,500 } S. (e) 2,180 }	14,580	14,332	—248	..	—248
Voted	15,500	15,496	—4	+481	—485

(a) Sanctioned in August—Rs. 8,270 and March—Rs. 7,653.

(b) Sanctioned in August—Rs. 2,250 and March—Rs. 4,400.

(c) Sanctioned in November—Rs. 8,800 and February—March Rs. 5,180.

(d) Sanctioned in February.

(e) Sanctioned in November Rs. 1,080 and March Rs. 3,200.

Major Head and Sub-head.	Final Appropriation.	Actual Expendi- ture.	Excess + Saving—	Net reapprop- riation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
C.—Public Health—Expenses in connection with Epidemic Diseases—contd.					
C. 2. (4).—Supplies and Services and Contingencies					
Non-voted O. 4,000 } S. (f)—300 }	3,500	4,375	+875	..	+875
Unanticipated repairs to a steam launch for Aden office. Funds applied for too late.					
Voted	17,500	16,703	—1,097	—890	—217
C. 2. (5).—Grants-in-aid, Contributions, etc.	1,200	763	—437	..	—437
Passage contributions over-estimated.					
C. 2. (7).—Deduct—Amount recovered from the Government of Bombay					
Non-voted O. —21,300 } S. (g) 2,991 }	—18,309	—17,480	+829	..	+829
Mainly due to credit for leave and pension contribution having been taken under this head instead of directly under receipts.					
Voted	—25,000	—20,156	+4,844	+612	+4,232
See C. 2 (7) Non-voted.					
C. 3.—Pilgrim Charges :					
C. 3. (1).—Pay of Establishments	1,900	1,731	—169	—80	—89
C. 3. (2).—Other Charges	9,300	13,991	+4,691	+8,983	—4,297
Final savings due to requirements on account of anti-cholera charges for pilgrims, for which the additional funds were provided, having been over-estimated.					
C. 4.—Expenses in connection with Malaria in the North-East Frontier	1,500	135	—1,365	—1,415	—200
Anti-malarial measures postponed due to economy.					
C. 5.—Establishment Charges paid to other Governments, Departments, etc.	71,600	58,121	—13,479	—11,400	—2,079
C. 6.—Expenses in connection with the Air Port Quarantine	1,400	1,655	+255	+390	—135
C. 7.—Deratization of ships	1,000	494	—506	..	—506
Deratization of ships at Calcutta was not required.					
C. 8.—Supply of Vaccine to China . . . . .	..	400	+400	+400	..
Supply of anti-plague vaccine to China. See Note 2.					
D.—Bacteriological Laboratories—Central Research Institute, Kasauli :					
D. 1.—Pay of Officers					
Non-voted O. 67,200 } S. (h) 1,224 }	68,424	70,914	+2,490	+1,963	+527
Voted	6,600	6,435	—165	—165	..
D. 2.—Pay of Establishments	54,300	53,118	—1,182	—1,183	+1
D. 3.—Allowances, Honoraria, etc.					
Non-voted	1,400	317	—1,083	—240	—343
Voted	700	257	—443	—430	—13

(f) Sanctioned in August—Rs. 92 and November—Rs. 408.

(g) Sanctioned in August Rs. 23 and November Rs. 2,968

(h) Sanctioned in March.

Major Head and Sub-head.	Final Appropriation. Rs.	Actual Expendi- ture, Rs.	Excess + Saving —, Rs.	Net reappropri- ation or surrender, Rs.	Remainder un- adjusted + or —, Rs.	
D.—Bacteriological Laboratories, etc.— consolid.						
D. 4.—Purchase of Serum bot- tles	9,000	2,545	—6,455	—4,390	—2,065	
Indents, for which funds were allotted, were paid for in 1932-33.						
D. 5.—Purchase and Repair of Apparatus	12,000	10,390	—1,610	—1,600	—10	
D. 6.—Other Supplies	25,200	21,878	—3,322	—3,040	—282	
D. 7.—Contingencies	33,300	33,647	+347	+773	—426	
E.—Grants-in-aid :						
E. 1.—For Public Health Pur- poses :						
E. 1. (1).—To Indian Re- search Fund	7,50,000	7,50,000	..	..	..
E. 1. (2).—To others	5,000	5,000	..	..	..
E. 2.—For Pasteur Institutes	17,700	17,700	..	..	..
F.—Works						
Non-voted O. 1,900 } S. (i) —350 }	1,550	681	—869	+123	—994	
Less expenditure on maintenance of water-supply.						
Voted	3,000	3,762	—138	..	—138	
G.—English charges (High Commissioner) on Stores 2,000 667 —1,333 —1,000 —333						
Expenditure less than forecasted.						
H.—Loss or Gain by exchange. —3 —3 .. —3						
Totals {	Non-voted { Gross	1,81,037	1,75,993	—5,044	..	—5,044
	Deductions	—13,309	—17,480	+829	..	+829
	Net	1,67,728	1,58,513	—9,215	..	—9,215
	Voted { Gross	12,32,000	11,52,199	—79,801	—62,354	—17,447
	Deductions	—25,000	—20,156	+4,844	+612	+4,232
	Net	12,07,000	11,32,043	—74,957	—61,742	—13,215

(i) Sanctioned in August.

NOTES.

1. *Sub-head A. 1 (Non-voted).* Attention of the controlling officer has been separately drawn to the fact that provision for overseas pay should have been made in Grant No. 87—Expenditure in England, etc., and that for compensatory allowances under Sub-head A. 4.

2. *Sub-head O. 8.*—New sub-head opened to record charges incurred by the Government of India for the supply of 2,000 doses of anti-plague vaccine delivered free at Nanking as assistance to China in connection with the floods of 1931.

Statement showing the financial result of the sale of vaccines, sera, etc., manufactured at the Central Research Institute, Kasauli, during the year 1931-32.

	Debita.		Credit.	
	1930-31.	1931-32.	1930-31.	1931-32.
	Rs.	Rs.	Rs.	Rs.
1. Outstanding bills in the commencement of the year	8,710	4,491	Sale Proceeds:—	
2. Value of empty capsules and of vaccines and sera in stock on the commencement of the year	78,577	64,509	1. Actual recoveries	2,95,102
3. Proportionate amount of the pay and allowance of the staff and the contingent charges as per Statement B.	1,23,776	1,14,033	2. Outstanding bills at the end of the year	4,491
4. 75 per cent. paid to Bacteriological officers on the sale of curative vaccines, etc., to private institutions and individuals	1,597	1,400	3. Value of empty capsules and of vaccines and sera in stock at the end of the year as per Statement A.	64,509
5. Approximate overhead charges	15,375(a)	14,000(b)		43,085
6. Profit	1,21,967	1,30,079		
Total	3,02,102	3,29,511	Total	3,62,102
				3,29,511

(a) Pensionary charges Rs. 9,050; rent of buildings Rs. 7,081; stationery and forms Rs. 976; and audit charges 1 per cent. Rs. 1,268.

(b) Pensionary charges Rs. 5,714; rent of buildings Rs. 7,199; stationery and forms Rs. 946; and audit charges 1 per cent. Rs. 1,140.

PATEL CHAND,
Head Clerk.

J. TAYLOR,
Lieut-Colonel, I.M.S.,
Director.

NOTE.

See Important Comment.

STATEMENT A.

Store Accounts for 1931-32 of vaccines and sera, etc., manufactured at the Central Research Institute, Kasauli, 1931-32.

	Opening balance.	Receipts during the year.	Utilizations, sale and other disposals during the year.	Depreciation, shortage, etc., written off during the year.	Closing balance.
	Rs.	Rs.	Rs.	Rs.	Rs.
Empty capsules—					
Not vacuumised . . .	18,603	3,152	12,808(a)	269	8,678
Vacuumised . . .	15,530	12,808(a)	13,383	13	14,942
Filled up capsules—					
Vaccines, etc. . . .	990	2,68,137	2,67,366	637	1,124
Sera	2,195	13,897	14,140	6	1,946
Finished but not bottled—					
Vaccines	27,191	41,847	61,743	..	17,295
Total	64,509	3,39,841	3,59,440	925	43,985

(a) Transferred from Stores to the Vacuumising department.

The stocks of (1) empty capsules not vacuumised (2) filled up capsules of sera and vaccines and vacuumised capsules and (3) vaccine finished but not bottled are regularly checked as follows :—

In the case of (1) by sample check along with that of all other stores, quarterly by the store clerk, half yearly by the Assistant to Director and annually by the Director who records the result in the several stock registers and submits a certificate of this to the Director General, Indian Medical Service.

In the case of (2) and (3) yearly and monthly respectively by the Assistant Director in charge of Sera and Vaccine manufacture, the result of verification being recorded in the registers at the time of check.

The result of the checks exercised is always satisfactory and the last check was made on the 31st December 1931 in respect of (1) and on the 31st March 1932 and 4th November 1932 respectively in respect of (2) and (3).

The position of the stores is satisfactory and the closing balances are not unnecessarily large.

J. TAYLOR,
Lt.-Colonel I.M.S.,
Director.

FATEH CHAND,
Head Clerk.

STATEMENT B.

Statement showing proportionate expenditure of the Central Research Institute, Kasauli, debitable to Vaccines and Sera for the year 1931-32.

	Proportion debitable to vac- cines and sera.	Amount.	
		1930-31.	1931-32.
Pay, etc., of officers—		Ra.	Ra.
Director	One tenth.	3,104	3,159
Other officers (one)	All	21,940	17,550
Assistant Surgeon	One tenth.	3,229	3,293
Pay of Establishment—			
Sub-Assistant Surgeon	All		
Clerical . . . . .	..	19,629	19,830
Non-Pensionable . . . . .	..	21,177	21,693
Inferior . . . . .	..	11,535	11,505
Allowances, Honoraria, etc.—			
Sub-Assistant Surgeon's house rent and clothing allowance	All	204	204
Supplies and Services—			
(i) Purchase of serum bottles	All	7,698	2,545
(ii) Purchase and repair of apparatus and other charges .	Two thirds.	24,594	21,513
Contingencies (excluding menial charges)	Two thirds.	13,666	12,741
Total		1,28,776	1,14,933

FATEH CHAND,
Head Clerk.

J. TAYLOR,
Lt.-Colonel, I.M.S.,
Director.

IMPORTANT COMMENT.

Pro forma accounts of the Central Research Institute, Kasauli.—The *pro forma* accounts of the Central Research Institute have not been audited for the last two years, the local audit inspections having been held in abeyance for the period. These accounts are not in strictly commercial form as they do not take into consideration interest on and depreciation of capital value of assets, i.e., the plant employed in the manufacture of sera and vaccines. The charges, however, include rent payable for the use of the buildings in which the manufacture is carried out.

The value of the plant, it has been ascertained, is comparatively small compared with annual turnover, and the depreciation and interest charges would not amount to more than Rs. 10,000 per annum. In view of this fact it is not considered worth while to elaborate the accounting by maintaining full commercial accounts. The combined trading and profit and loss accounts for the year might then be thrown into the following form—

	Rs.		Rs.
Opening stock	54,509	Value of products sold during the year	2,81,035
Prime cost of production . .	1,15,433	Closing stock	43,985
Overhead charges exclusive of depreciation and interest . .	14,999		
Interest and depreciation . .	10,000		
Profits for the year	1,20,079		
Total	3,25,020		3,25,020

The profits for the year (Rs. 1,20,079), according to this account, come to approximately 85 per cent, of the cost of production (Rs. 1,40,432). The Government of India reduced the selling rates for anti-cholera vaccine in July 1932, and for mixed typhoid and paratyphoid and mixed influenza vaccines in January 1933, and ordered that no reduction should be made in the prices of other prophylactic and curative vaccines made at the Institute until the effect of the reduction in the price of anti-cholera vaccine on the finances of the Institute was known. The matter will be considered after two years in the light of the experience gained during this period.

GRANT No. 59.—AGRICULTURE.

See also Commercial Appendix.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1932, compared with the Sum Granted, to defray Expenses in connection with AGRICULTURE.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —	Net reappropriation or surrender.	Remainder unadjusted + or —.
MAJOR HEAD "34—AGRICULTURE"	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Superintendence—Agricultural Institute, Pusa and Central Bureau of Animal Husbandry :					
A. 1.—Pay of Officers					
Non-voted O. 33,500 }					
S. (a) —825 }	32,675	33,513	+838	+1,090	—252
Voted	3,200	3,238	+38	+39	—1
A. 2.—Pay of Establishments .	88,000	82,033	—5,967	—3,015	—2,952
A. 3.—Allowances, Honoraria, etc.					
Non-voted O. 6,400 }					
S. (b) —1,310 }	5,090	4,827	—263	..	—223
Voted	5,500	4,317	—1,183	—150	—1,033
Saving retained against the lump cut for probable savings (Sub-head Q). No transfer of funds was actually effected.					
A. 5.—Supplies and Services :					
A. 5 (1).—Maintenance of Gas, Ice and Electric Installations	26,500	38,504	+10,004	+10,010	—6
Additional funds for payments brought forward from last year.					
A. 5 (2).—Other Supplies and Services	5,000	2,447	—3,453	—640	—2,813
Provision for motion picture camera (Rs. 2,900) was not utilised.					
A. 6.—Contingencies	11,000	11,570	+570	..	+570
For books from England—debit was expected in 1932-33.					
A. 7.—Grants-in aid	4,000	4,000	..	..	..
B.—Expert Staff :					
B. 1.—Pay of Officers					
Non-voted O. 1,82,400 }					
S. (c) —69,750 }	1,12,620	1,12,348	—272	..	—272
Voted	90,000	77,790	—12,201	—6,315	—5,886
Economy and vacancy.					
B. 2.—Pay of Establishments .	1,76,100	1,81,789	—14,311	—9,470	—4,841
B. 3.—Allowance, Honoraria, etc.					
Non-voted O. 19,200 }					
S. (d) —7,100 }	12,100	6,574	—6,226	—2,633	—3,593
Smaller travelling charges due to economy and officers being on leave out of India.					
Voted	17,600	9,634	—7,966	—2,958	—5,008
Non-payment of grain compensation allowance (Rs. 3,000) and smaller travelling charges for reasons of economy.					
(a) Sanctioned in January.					
(b) Sanctioned in March.					
(c) Sanctioned in August—Rs. 44,000 ; January—Rs. 12,265 and March—Rs. 13,185.					
(d) Sanctioned in August—Rs. 5,000 ; January—Rs. 2,500 and March—Rs. 600.					

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
B.—Expert Staff—<i>concl'd.</i>					
B. 4.—Purchase of Cattle	18,500	12,430	—6,070	—442	—5,628
Less expenditure on upkeep of breeding herd owing to reduction in the number of cattle.					
B. 5.—Purchase of New Machinery and Plant, Apparatus, etc., and Gas and Water supply	36,360	28,286	—7,074	+1,000	—8,074
Savings retained against probable savings (sub-head Q).					
B. 6.—Other Supplies and Services	50,400	45,434	—4,966	..	—4,966
Provision for the purchase of a portable engine (Rs. 5,000) not utilised to realise the probable savings (sub-head Q.)					
B. 7.—Contingencies	21,100	19,257	—1,843	—200	—1,643
Savings retained against probable savings (sub-head Q.).					
C.—Experimental Farms—Imperial Cattle Breeding Farm, Karnal:					
C. 1.—Pay of Officers	9,400	10,047	+647	+720	—82
C. 2.—Pay of Establishments	30,800	35,021	—4,779	—4,737	—42
C. 3.—Allowances, Honoraria, etc.	2,100	2,933	+833	+1,081	—248
C. 4.—Capital Expenditure—Acquisition of Additional Cattle, Land, Machinery, Plant, Buildings, etc.	13,500	..	—13,500	—8,100	—5,400
Economy and change of policy in the running of the farm.					
C. 5.—Upkeep and Replacement of Cattle, Land, Machinery, Buildings, etc.	5,000	66	—4,934	—4,900	—34
C. 6.—Feed of Dairy Cattle, including grazing charges	37,000	23,292	—13,708	—3,700	—10,008
Fall in price of cattle feed and change of policy in the running of the farm.					
C. 7.—Other Expenses	25,900	27,466	+1,566	+1,680	—114
D.—Sugarcane Station, Coimbatore:					
D. 1.—Pay of Officers					
Non-voted O. 9,600 } S. (a) —240 }	9,360	9,360	..	..	..
Voted	13,100	12,412	—688	—315	—373
D. 2.—Pay of Establishments	26,600	25,499	—1,101	—	—366
D. 3.—Allowances, Honoraria, etc.					
Non-voted O. 1,700 } S. (b) —400 }	1,300	1,300	..	..	..
Voted	2,500	1,470	—1,030	..	—1,030
Economy to realise the probable savings (sub-head Q.).					

(a) Sanctioned in January.

(b) Sanctioned in August.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation or surrender.	Remainder unadjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
D. 4.—Sugarcane Station					
Working Expenses, etc.	17,900	14,900	—2,940	—550	—2,390
Savings retained against probable savings (sub-head Q).					
D. 5.—Other Supplies and Services and Contingencies	4,600	3,800	—800	..	—800
E.—Sugar Bureau :					
E. 1.—Pay of Officers	100	23	—77	..	—77
E. 2.—Pay of Establishments	1,100	1,074	—26	..	—26
E. 3.—Other Charges					
Non-voted . . . . .	..	1,543	+1,543	+1,543	..
Under 'cost of passages' not provided originally.					
Voted . . . . .	..	46	+46	+47	—1
F.—Imperial Institute of Animal Husbandry and Dairying, Bangalore :					
F. 1.—Pay of Officers	9,090	8,803	—197	—171	—26
F. 2.—Pay of Establishments	29,900	29,529	—1,371	—1,353	—18
F. 3.—Allowances, Honoraria, etc.	3,400	3,347	—53	+6	—59
F. 4.—Capital Expenditure—Acquisition of additional cattle, Land, Machinery, Plant, Buildings, etc.	5,000	4,293	—707	—702	—5
F. 5.—Upkeep and replacement of Cattle, Land, Machinery, Plant, Buildings etc.	3,000	1,775	—1,225	—1,224	—1
F. 6.—Feed of Dairy Cattle including grazing charges	42,000	41,447	—553	—494	—59
F. 7.—Purchase of Dairy Produce	24,000	21,674	—2,326	—2,325	—1
F. 8.—Other Expenses	20,200	22,846	+2,646	+2,816	—170
Additional funds for Dairy diploma examination in December 1931.					
G.—Imperial Institute of Animal Husbandry and Dairying, Wellington :					
G. 1.—Pay of Establishments	24,400	21,929	—2,471	—2,152	—319
G. 2.—Allowances, Honoraria, etc.	1,200	1,480	+280	+360	—80
G. 3.—Capital Expenditure—Acquisition of Additional Cattle, Land, Machinery, Plant, Buildings, etc.	10,400	2,255	—8,145	+300	—8,445
Postponement of bulk of expenditure on account of the uncertainty about the retention of the farm under the Central Government.					
G. 4.—Upkeep and Replacement of Cattle, Land, Machinery, Plant, Buildings, etc.	1,400	731	—669	..	—669
Only more urgent repairs were carried out.					
G. 5.—Feed of Dairy Cattle, including grazing charges	26,000	30,225	+4,225	+4,600	—375
Reappropriated to meet the cost of feeding the milch cattle transferred from Bangalore.					
G. 6.—Purchase of Dairy Produce	30,000	17,693	—12,307	—12,100	—207
Original savings due to drop in sales and less purchase of dairy products on account of transfer of some milch cattle from Bangalore.					
G. 7.—Other Expenses	20,200	13,194	—7,006	—5,250	—1,756
Less manufacture and sale of dairy products.					

Major Head and Sub-head.	Final Appropriation.	Actual Expendi- ture.	Excess + Saving —.	Net reappropri- ation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
H.—Anand Creamery :					
H. 1.—Pay of Officers	8,400	3,058	—5,342	—5,700	+358
Surrender due to curtailment of activities with a view to close down the creamery.					
H. 2.—Pay of Establishments	13,000	14,232	+1,232	+2,762	—1,470
Reappropriation, on account of appointment of a non-gazetted officer as Superintendent in place of one gazetted Superintendent, proved high.					
H. 3.—Allowances, Honoraria, etc.	1,000	1,157	+157	+160	—3
H. 4.—Purchase of Dairy Pro- duce	80,000	31,760	—48,240	—34,974	—13,266
Curtailement of activities with a view to close down the creamery.					
H. 5.—Other Supplies and Ser- vices, and Contingencies.	27,700	13,981	—13,719	—3,711	—10,008
See H. 4.					
I.—Miscellaneous—Medical Establishments :					
I. 1.—Pay of Officers Non-voted O. 1,200 } S(a)—30 }	1,170	1,019	—151	..	—151
Voted	7,700	6,435	—1,265	—1,165	—100
I. 2.—Pay of Establishments	5,900	5,695	—205	—284	+79
I. 3.—Allowances, Honoraria, etc.	700	212	—488	—300	—188
I. 4.—Medicine and Diet	4,300	5,753	+1,453	+1,840	—387
Reappropriation due to increase in the number of patients.					
I. 5.—Other Expenses	1,500	1,417	—83	..	—83
J.—Miscellaneous—Estate Establishment :					
J. 1.—Pay of Establishments	15,900	15,118	—782	—120	—662
J. 2.—Allowances, Honoraria, etc.	1,000	32	—968	—922	—46
Grain compensation allowance was not paid.					
J. 3.—Petty Construction and upkeep of Estate	8,800	6,661	—2,139	..	—2,139
Saving retained against the lump cut (sub-head Q.).					
J. 4.—Other Expenses	10,500	11,366	+866	+1,322	—456
K.—Indian Central Cotton Committee :					
K. 1.—Pay of Officer Non-voted O. 43,300 } S. (b)—6,156 }	37,144	37,144	..	..	..
K. 2.—Pay of Establishments	20,400	18,851	—1,549	—1,548	—1
K. 3.—Allowances, Honoraria, etc.	11,000 } S.(b) —1,159 }	9,341	8,207	—934	..
Voted	500	..	—500	—500	..
Camp clerk was not taken on tours.					
K. 5.—Deduct—Recoveries from the Committee Non-voted O. —54,300 } S.(b) 7,315 }	—46,985	—46,332	+1,653	+934	+719
See note 3.					
Voted	—19,700	—18,215	+1,485	+1,485	..
Vide K. 2 and K. 3 voted. See also note 3.					
(a) Sanctioned in January.					
(b) Sanctioned in February.					

Major Head and Sub-head.	Final Appropriation.	Actual Expendi- ture.	Excess + Saving —.	Net reapprop- riation or surrender.	Remainder un- adjusted + or —.		
	Rs.	Rs.	Rs.	Rs.	Rs.		
L.—Fumigation of American Cotton :							
L. 1.—Pay of Establishments.	4,000	3,621	—1,279	—1,279	..		
Appropriation reduced as third chemist was not appointed. Charges under L. 1 and L. 2 are recovered from importers.							
L. 2.—Other Expenses							
O. 99,900	3,22,600	2,88,515	—34,385	+1,196	—35,581		
S. (a) 2,23,000							
Supplementary grant obtained on the expectation of an import of 1,49,513 bales of cotton proved somewhat excessive.							
M.—Cotton Cess Staff :							
M. 1.—Pay of Establishments .	1,500	1,192	—608	—25	—583		
M. 2.—Other Charges	200	143	—57	..	—57		
N.—Works	39,800	73,462	+39,662	—6,676	+46,338		
See Note 2.							
O.—English Charges (High Commis- sioner) on stores							
	2,000	1,556	—444	..	—444		
Grant was a rounded figure based on unit employed in framing English estimates.							
P.—Loss or gain by Exchange . . . .	..	4	+4	+3	—4	
Q.—Deduct—Probable Savings	—50,000	..	+50,000	..	+50,000		
Fully realised.							
Totals	{ Non-voted	Gross . . .	2,21,260	2,13,335	—5,425	—934	—4,491
		Deductions . .	—46,285	—45,332	+1,553	+934	+719
		Net . . .	1,74,275	1,70,003	—3,772	..	—3,772
	{ Voted	Gross . . .	15,25,700	13,82,289	—1,43,411	—99,366	—44,045
		Deductions . .	—19,700	—18,215	+1,485	+1,485	..
		Net . . .	15,06,000	13,64,074	—1,41,926	—97,881	—44,045

(a) Voted in February.

NOTES.

1. Saving accruing under Sub-head L. 2 accounts mainly for the voted saving under this grant.

2. Sub-head N.—In 1930-31, the work of construction of buildings for a botanical sub-station at Karnal was commenced and provision was made in the budget of that year for its completion. The construction, however, was delayed, and as there were no funds for the purpose in the grant for 1931-32 and it did not seem likely that funds could be made available, it was agreed by the Government of India that the completion of the work should be financed by a loan of Rs. 48,700 from the Imperial Council of Agricultural Research. Towards the close of the year, however, it became apparent that owing to the decision to close down the Anand Creamery and for other reasons funds would be available within the grant to meet the expenditure. It was therefore decided by the Government of India, after the close of the year, that the loan from the Imperial Council should be repaid and the cost of construction during the year debited to the sub-head N.—Works. This decision was arrived at too late to permit of the necessary reappropriation of funds to cover the excess under the sub-head.

The total revised estimate for the project as a whole is Rs. 64,200; expenditure up to March 1932 is Rs. 59,180 (including Rs. 9,920 incurred in 1930-31); balance, Rs. 5,020. In progress.

3. *Sub-head K.*—The refunds made by the Indian Central Cotton Committee correspond to the drawings from the treasury, less cost of passages and leave salary which are borne by Government against leave and pension contributions paid by the Committee. Under non-voted and voted heads the appropriation and expenditure compare as below :—

	Non-voted.		Voted.	
	Appropriation. Rs.	Expenditure. Rs.	Appropriation. Rs.	Expenditure. Rs.
Gross	46,985	46,051	20,900	18,851
Recoveries	—46,985	—46,332	—19,700	—18,218
Net . . . . .	..	719	1,200	636

(i) Rs. 719 non-voted represents payment towards the close of the financial year of travelling expenses which could not be refunded by the committee before the expiry of the year, but were refunded in April 1932.

(ii) Against the provision of Rs. 1,200 (voted) made by Government for leave salary, the actual expenditure amounted to Rs. 636 owing to restricted grant of leave.

4. It was decided by the Auditor General in 1931-32 that expenditure against grants-in-aid to the Central or to a provincial Government made by the Imperial Council of Agricultural Research for the furtherance of an agricultural research scheme should be definitely budgeted for along with the ordinary expenditure of the Agricultural Department. He therefore suggested that the grant-in-aid might be credited to a deposit head to be taken, at the end of the year, in reduction of the expenditure under the service head concerned. This procedure was not followed in 1931-32 in respect of grants-in-aid made by the Council to the Botanical and Sugarcane sub-stations at Karnal, but has been introduced from 1932-33.

GRANT No. 60.—IMPERIAL COUNCIL OF AGRICULTURAL RESEARCH DEPARTMENT.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1932, compared with the Sum Granted, to pay the Salaries and other Expenses of the IMPERIAL COUNCIL OF AGRICULTURAL RESEARCH DEPARTMENT.

Major-Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—	Net reappropriation or surrender.	Remainder unadjusted + or —
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "34—AGRICULTURE."					
A. 1.—Administration :					
A. 1.—Pay of Officers					
Non-voted O. 89,600 } S.(a)—17,165 }	72,432	72,432	..	..	..
Voted	60,400	45,181	—15,219	—15,215	—4
A. 2.—Pay of Establishments	62,600	58,103	—4,497	—4,400	—97
A. 3.—Allowances, Honoraria, etc.					
Non-voted O. 8,200 } S.(b)—1,947 }	6,253	5,913	—340	—82	—257
Voted	33,300	24,124	—11,176	—10,400	—776
Economy and non-attendance of some of the non-official members at the meetings of the Council account mainly for the reduction in appropriation.					
A. 4.—Contingencies . . .	18,900	18,843	—57	..	—57
A. 5.—Grants-in-aid, Contributions, etc.	1,200	1,225	+25	+33	+12
B.—Grant for Research work . . .	5,00,000	4,98,106	—3,894	..	—3,894
C.—Sugar Cable Service :					
C. 1.—Pay of Establishments . . .	3,500	..	—3,500	—3,500	..
The expenditure on account of the Sugar Cable Service having been decided to be a charge on the Research grant of the Council, funds were surrendered.					
C. 2.—Other Charges	20,300	..	—20,300	—20,300	..
See C. 1.					
Totals { Non-voted	79,885	79,640	—245	..	—245
{ Voted	7,01,000	6,42,367	—58,643	—53,815	—4,828

(a) Sanctioned in August—Rs. 13,000 and March—Rs. 5,100.

(b) Sanctioned in August—Rs. 1,000; January—Rs. 217 and March—Rs. 450.

GRANT No. 61.—CIVIL VETERINARY SERVICES.

See also Commercial Appendix.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1932, compared with the Sum Granted, to pay the Salaries and other Expenses of the CIVIL VETERINARY SERVICES.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —	Net reappropriation or surrender.	Remainder un-adjusted + or —
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR-HEAD "34—AGRICULTURE".					
A.—Pay of Officers :					
A. 1.—Direction					
Non-voted O. 51,300 }	34,205	34,470	+265	+450	—155
S.(a) —17,095 }					
Voted	45,500	52,275	+6,775	+7,000	—885
Additional appropriation for appointment of a voted officer in place of a non-voted. ¹					
A. 2.—Laboratory, Veterinary, Farm, Electrical and Medical Branches :					
Non-voted O. 26,400 }	25,740	25,563	—162	—270	+118
S.(b) —660 }					
Voted	22,700	18,409	—4,291	—4,400	+199
B.—Pay of Establishments :					
B. 1.—Direction	73,400	63,400	—10,000	—9,245	—755
B. 2.—Veterinary Branch	40,800	34,316	—6,484	—6,000	—484
B. 3.—Other Branches	49,500	44,865	—4,635	—4,066	—569
C.—Allowances, Honoraria, etc. :					
Non-voted O. 7,900 }	10,460	10,753	+293	+420	—122
S. (c) 2,560 }					
Voted	9,600	8,204	—1,296	—1,159	—107
D.—Purchase of Additional Animals :					
	1,08,800	61,784	—47,016	—48,700	—316
Surrender on account of economy and reduction in manufacture of goat virus, also decrease in the programme of manufacture of different products and rejection of very few buffaloes as non-reactors.					
E.—Stable, Feed and Upkeep of Animals :					
E. 1.—Purchase of Grain	80,000	31,506	—48,494	—48,296	—499
Surrender on account of economy and fall in prices.					
E. 2.—Purchase of Grass and Hay.	30,000	15,933	—14,067	—14,020	—47
Surrender on account of reserve stock of grass being brought forward and larger production at farms.					
E. 3.—Cattle Attendants and Coolies	61,000	47,875	—13,125	—13,050	—75
Surrender mainly on account of decrease in the programme of manufacture in different products.					
E. 4.—Other Charges	6,800	5,335	—1,465	—1,700	+235
F.—Cultivation Expenses :					
F. 1.—Labour and cultivation.	29,000	26,849	—2,151	—1,575	—576
F. 2.—Other Expenses	8,000	4,573	—3,427	—850	—577
G.—Maintenance of Power House	11,500	17,588	+6,088	+5,500	+588

Expenditure anticipated in 1930-31 adjusted in 1931-32 (about Rs. 3,000) and increased working expenses (about Rs. 3,000) account for the original excess.

(a) sanctioned in August—Rs. 17,000; January—Rs. 3,000 and February—Rs. 1,000.

(b) Sanctioned in February.

(c) Sanctioned in January.

Major Head and Sub-head.	Final Appropriation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
H.—Purchase of Chemicals and Appa- ratus	20,000	24,786	—4,214	—4,170	—44
I.—Railway Freight and Carriage Charges	27,000	16,922	—10,078	—10,590	+512
Reduction in appropriation on account of fall in the demand for laboratory products.					
J.—Dairy Herd	1,000	2,362	+1,362	+1,400	—37
K.—Packing Material	17,000	8,645	—8,355	—7,790	—575
Reduction in appropriation mainly on account of fall in the demand for laboratory products.					
L.—Other Supplies and Services	10,000	16,977	—2,023	+996	—3,019
Economy and debits to the amount anticipated on account of Library allowance and Customs duty not received.					
M.—Contingencies	41,400	48,110	+6,710	+6,995	—285
Additional funds mainly for construction of godowns and cattle shed.					
N.—Grants-in-aid, Contributions, etc. :					
Non-voted.	3,400	..	—3,400	—600	—2,800
Wrong provision for cost of passages adjustable under "C.—Non-voted". Payment made in 1932-33—See Note.					
Voted	3,000	3,000	..	..	..
O.—English Charges (High Commis- sioner) on stores	29,000	25,400	—3,600	—3,600	..
Fewer demands than forecasted.					
P.—Loss or Gain by Exchange . . . . .	..	207	+207	+290	—23
Totals { Non-voted.	73,805	70,316	—2,989	..	—2,989
{ Voted	7,41,000	5,79,292	—1,61,708	—1,64,389	—7,319

NOTE.

The attention of the controlling officer has been separately drawn to the fact that provision made under sub-head "N"—Non-voted should have been made under sub-head "O"

GRANT No. 62—INDUSTRIES.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1932, compared with the Sum Granted, to defray Expenses in connection with INDUSTRIES.

Major Head and Sub-head.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation or surrender.	Remainder un- adjusted + or —
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "35—INDUSTRIES".					
A.—Industries—State Scholarships	-	811	+811	+1,324	-513
Return journey fares for three Indian Art Scholars were paid for by High Commissioner in England.					
B.—Indian School of Mines :					
B. 1.—Pay of Officers					
Non-voted O. 10,300 } S. (a) -5,910 }	13,390	13,355	-35	..	-35
Voted	66,500	60,136	-6,364	-5,712	-652
B. 2.—Pay of Establishments	47,300	45,345	-1,955	-1,670	-285
B. 3.—Allowances, Honoraria, etc.					
Non-voted O. 3,700 } S. (b) -2,350 }	1,350	1,311	-39	..	-39
Voted	20,600	16,655	-3,945	-3,100	-845
B. 4.—Supplies and Services	12,700	10,831	-1,869	-1,160	-719
B. 5.—Contingencies	26,900	14,715	-12,185	-11,200	-985
<hr/>					
Totals { Non-voted 14,140 } { Voted 1,71,000 }	1,74,000	1,48,493	-25,507	-21,508	-3,999

(a) Sanctioned in January.

(b) Sanctioned in August—Rs. 1,316 and January—Rs. 1,034.

GRANT No. 63—AVIATION.

See also Commercial Appendix.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1932, compared with the Sum Granted, to pay the Salaries and other Expenses in connection with AVIATION.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation or surrender.	Remainder unadjusted + or —
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD " 36—AVIATION "					
A.—Direction:					
A. 1.—Pay of Officers					
Non-voted. O. 13,000 }					
S. (a) 1,345 }	14,345	14,804	+459	+459	—191
Voted	79,200	79,611	—8,689	—8,689	+17
A. 2.—Pay of Establishments	83,500	62,597	—20,903	—20,848	—55
Provision for certain staff was originally overestimated to the extent of Rs. 6,383. Reduction in appropriation partly on that account.					
A. 3.—Allowances, Honoraria, etc.					
Non-voted O. 4,400 }					
S. (b) —500 }	3,900	2,674	—1,226	—659	—576
Less expenditure than originally anticipated.					
Voted	33,200	27,271	—5,929	—5,675	—254
A. 4.—Supplies and Services	5,000	4,960	—31	+1,400	—1,431
Expenditure on flights across India and Burma was less than originally anticipated. Additional appropriation proved unnecessary.					
A. 5.—Contingencies	9,000	19,954	+10,954	+11,730	—776
Provision increased on account of expenditure on conservancy management at civil Aerodromes originally provided for under C. 2. (Rs. 2,230), purchase of technical publications and certain special articles of stationery (Rs. 3,000) and increased activities of the Civil Aviation Directorate (Rs. 6,500).					
A. 6.—Operation of the Indian State Air Service:					
A. 6 (1).—Pay of Officers	25,000	2,602	—22,398	—22,530	+132
Provision reduced owing to the decision of the Government of India not to operate the Indian State Air Service between Karachi and Calcutta as a measure of retrenchment.					
A. 6 (2).—Pay of establishments	38,100	5,554	—32,546	—31,827	—719
See A. 6 (1).					
A. 6 (3).—Other charges	3,84,000	6,304	—3,77,696	—2,76,490	—1,206
See A. 6 (1).					
A. 7.—Payments to the Posts and Telegraphs for wireless facilities					
	4,13,000	2,32,293	—1,80,707	—2,13,000	+32,293
Provision reduced owing partly to retardation of the original programme of works relating to wireless facilities provided for civil aviation purposes and partly to curtailment of expenditure as a measure of retrenchment. Final excess due to figures of interest and depreciation on wireless facilities for air services having been under-estimated by the Posts and Telegraphs Department.					
A. 8.—Grants-in-aid, Contributions, etc.	500	500	—	—	—
B.—Grants for Aviation purposes	1,88,000	1,73,250	—14,650	+4,300	—18,350
Less expenditure on bonus payments (Rs. 5,350) and less expenditure against grants for the helium research and for treatment of Delhi Aerodrome (Rs. 5,537). See also BB.					
BB.—Special grants-in-aid from the additional tax on petrol consumed for aviation purposes		1,443	—1,443	—8,000	+9,443
Rs. 8,000 was inadvertently surrendered from this sub-head in February 1932 instead of from sub-head B, as intended.					

(a) Sanctioned in August Rs. 1,700 and January—Rs. 253.

(b) Sanctioned in March.

Major head and sub-head.	Final Appropriation. Rs.	Actual Expenditure. Rs.	Excess + Saving— Rs.	Net reap- propriation or surrender. Rs.	Remainder un-adjusted + or —. Rs.
C.—Works :					
C. 1.—Original works	11,07,200	3,34,400	—7,72,750	—7,76,078	+3,328
Reduction in provision effected mainly as a measure of retrenchment (Rs. 6,68,012) and for unforeseen difficulty in proceeding with the execution of work at Juhu aerodrome (Rs. 1,05,000). Final excess due to additional expenditure at Mingaladen aerodrome which could not be foreseen.					
C. 2.—Standing Charges, Maintenance and Repairs	63,000	61,000	—1,950	+1,170	—2,120
Accurate estimate on the maintenance of Government civil aerodromes is not possible.					
C. 3.—Establishment charges credited to other Governments, Departments, etc.	1,17,500	76,360	—41,140	—26,939	—14,201
Reduction in provision due partly to retrenchment (Rs. 1,551) and partly to curtailment of work at Juhu. Final saving due to non-utilisation in full of the round sum provision for percentage charges on 'minor works' and 'standing charges' and also due to transfer of maintenance of certain aerodromes from the Public Works Department to Aerodrome Officers.					
C. 4.—Tools and Plant charges credited to other Governments, Departments, etc.	12,300	8,540	—3,760	—2,993	—557
Provision reduced due to curtailment of work at Juhu.					
D.—English charges (High Commissioner) on Stores	5,82,000	5,43,670	—38,330	—23,800	—14,530
Saving due to reduction in prices and to certain expenditure, amounting to Rs. 14,587 being charged to Grant No. 27.					
E.—Loss or Gain by Exchange . . . . .	..	2,320	+2,320	+3,800	—1,480
Totals { <i>Non-voted</i>	18,545	13,078	—767	..	—767
{ <i>Voted</i>	31,40,000	16,33,928	—15,06,062	—14,94,296	—11,766

Statement of Expenditure on Important New Works.

Serial No.	Service	Grant or Appropriation.	Expenditure.	Balance. Unexpended.	Excess.	Net reap- propriation or surrender.	Remainder unadjusted + or —.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I.—Major Works above Rs. 50,000 specifically provided for in the Budget :							
(a) Estimated to cost above Rs. 50,000 :							
1.	Calcutta-Rangoon Section, Ground Organisation (Chittagong)	57,600	75,517	..	17,917	+13,834	+4,083
Estimate Rs. 5,22,339; expenditure to end of 1931-32 Rs. 5,17,504; completed.							
2.	Bombay Aerodrome, preparation	3,17,000	15,417	1,02,183	..	—1,05,000	+2,817
Revised estimate Rs. 7,85,851; expenditure to end of 1931-32, Rs. 3,85,128; in progress.							
3.	Lighting Karachi-Delhi Section	6,22,000	..	6,22,000	..	—6,22,000	—
Provision surrendered as a measure of retrenchment.							
4.	Aerodrom equipment	54,000	7,872	46,128	..	—44,963	—1,145
Estimate Rs. 1,14,000; expenditure to end of 1931-32 Rs. 64,500; in progress.							
(b) Originally estimated to cost Rs. 50,000 or less, but now estimated to cost above Rs. 50,000.							
ND							
II.—Other Major Works for which specific provision was made in the Budget:							
5.	All works collectively	16,000	..	16,000	..	—16,000	..

Serial No.	Service.	Grant or	Expendi-	Balance.		Net reappro-	Remainder
		Appropriation.	ture.	Unexpended.	Excess.	priation or surrender.	unadjusted + or—.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.

III.—Major Works for which specific provision was not made in the Budget:

6.	Karschi-Delhi Section, Ground organisation, exclusive of night flying equipment	..	1,724	..	1,724	+1,873	—149
----	--	----	-------	----	-------	--------	------

Estimate Rs. 5,67,000; expenditure to end of 1931-32 Rs. 4,66,865; completed.

7.	Calcutta (Dum Dum) Aerodrome,— provision of hanger, approach road, etc.	..	23	..	23	+295	—272
----	---	----	----	----	----	------	------

Estimate Rs. 2,05,000; expenditure to end of 1931-32 Rs. 1,78,180; completed.

IV. Minor Works:

8.	Collectively	40,000	33,897	6,103	..	—4,097	—2,006
	Total	11,07,200	3,34,450	7,92,414	19,664	—7,76,078	+3,328

GRANT No. 64—COMMERCIAL INTELLIGENCE AND STATISTICS.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1932, compared with the Sum Granted, for Salaries and other Expenses in connection with the COMMERCIAL INTELLIGENCE AND STATISTICS.

Major Head and Sub-head.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation or surrender.	Remainder un- adjusted + or —.
	Ra.	Ra.	Ra.	Ra.	Ra.
MAJOR HEAD "37—MISCELLANEOUS DEPARTMENT."					
A.—Pay of Officers					
Non-voted O. 50,100 }					
S. (a) —5,705 }	44,395	43,945	—450	..	—450
{ Voted	39,500	28,289	—11,211	—11,207	—4
B.—Pay of Establishments	2,17,400	1,71,963	—45,437	—43,889	—1,578
C.—Allowances, Honoraria, etc.					
Non-voted O. 7,900 }					
S. (b) —1,132 }	6,768	9,324	+2,556	..	+2,556
Cost of passages not provided by inadvertence.					
Voted	5,000	4,420	—580	+11	—591
D.—Contingencies	16,000	16,928	+928	+500	+426
E.—Payments to Railways and Pro- vincial Governments for Fron- tier Trade Registration	15,000	14,502	—498	+873	—1,371
Certain book debts not received from the Provincial Governments.					
F.—Cotton Industry Statistics :					
F. 1.—Pay of Establishments	6,000	7,205	+605	—153	+758
Under leave salary. Application for funds was made too late.					
F. 2.—Other Charges	1,400	1,329	—71	—75	+4
G.—Payments to Railways and Steam- ship Companies in connection with the compilation and publi- cation of Rail and River-Borne Statistics relating to Raw Cot- ton	10,000	8,997	—1,003	—200	—803
H.—Subsidies to Railway and Steamship companies	2,12,100	..	—2,12,100	—2,12,100	—
The entire provision, intended for payments to Railways, etc., for the preparation of statistics, was resumed by Government.					
Totals { Non-voted	51,163	53,269	+2,106	..	+2,106
{ Voted	5,23,000	2,53,631	—2,69,369	—2,66,210	—3,159

NOTE.

The non-utilisation of the entire provision under sub-head H. mainly accounts for the large original savings under this Grant.

(a) Sanctioned in January—Ra. 765 and February—Ra. 4,940.

(b) Sanctioned in May—Ra. 325, August—Ra. 300 and February—Ra. 707.

GRANT No. 65—CENSUS.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1932, compared with Sum Granted, to defray Expenses in connection with CENSUS.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net Reappropriation or surrender.	Remainder un-adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "37—MISCELLANEOUS DEPARTMENTS."					
A.—Superintendence:					
A. 1.—Pay of Officers					
Non-voted O. 2,41,000 }					
S. (a)—3,213 }	2,38,687	2,37,251	—1,456	+469	—1,905
Voted	1,04,100	98,687	—5,413	—4,171	—1,242
A. 2.—Pay of Establishments	1,44,300	1,21,116	—23,184	—23,438	+254
A. 3.—Allowances, Honoraria, etc.:					
Non-voted O. 25,000 }	22,315	19,807	—2,507	—574	—1,633
S. (b)—2,986 }					
Voted	29,200	17,998	—11,202	—2,164	—2,038
Less touring.					
A. 4.—Contingencies	54,700	43,697	—11,003	—9,357	—1,646
A. 5.—Grants-in-aid, Contributions, etc.:					
O. 2,500 }					
S. (c) 3,154 }	5,654	6,666	+1,012	+596	+416
Mainly on account of passage contribution of the Census Superintendent, Assam. Not provided through misapprehension.					
B.—Enumeration:					
B. 1.—Pay of Establishments	10,300	5,861	—4,439	—4,332	—107
B. 2.—Allowances, Honoraria, etc.	24,000	2,04,754	+1,80,754	+1,92,682	—11,928
Additional appropriation mainly in Madras, Bombay and Assam, to meet claims for travelling allowance pertaining to 1930-31 preferred in 1931-32.					
B. 3.—Contingencies	18,900	15,551	—3,349	—1,646	—1,703
Savings not fully surrendered in Punjab.					
C.—Abstraction and Compilation:					
C. 1.—Pay of Officers					
Non-voted		5,533	+5,533	+5,533	..
Originally provided under C. 2. Establishments, this sub-head having been opened in course of the year.					
Voted		93,503	+93,503	+90,281	+3,222
See C. 1.—Non-voted. In C. P. the transfer was from sub-head D where provision originally existed. Final excess on account of unforeseen debts of leave-salary.					
C. 2.—Pay of Establishments:					
Non-voted	15,800	..	—5,800	—5,800	..
See C. 1.—Non-voted.					
Voted	22,70,800	12,15,360	—10,55,440	—10,53,974	—1,466
Reduction in appropriation mainly for reasons under C. 1.—Non-voted, earlier closing of Abstraction offices than anticipated and charges of piece-work staff having been debited to C. 4. instead of this sub-head where provision was originally made.					
(a) Sanctioned in December 4,200 and February—March—Rs. 7,413.					
(b) Sanctioned in December Rs. 3,750 and February—March—Rs. 6,736.					
(c) Sanctioned in December.					

Major Head and Sub-head	Final Appropriation.	Actual Expenditure.	Excess + Saving —	Net reappropriation or surrender.	Remainder un-adjusted + or —		
	Ra.	Ra.	Ra.	Ra.	Ra.		
C.—Abstraction and compilation—censal.							
C. 3.—Allowances, Honoraria, etc. :							
Non-voted	500	303	—192	—192	..		
Voted	1,18,500	81,163	—57,337	—37,174	—20,163		
Mainly in Punjab (Rs. 16,611). Explained as due to non-payment of honoraria to Patwaris and non-payment of certain bills before the end of the year.							
C. 4.—Contingencies	1,79,300	6,14,956	+4,35,756	+4,48,311	—12,555		
Additional appropriation mainly for reasons under sub-head C. 2—Voted. Provision for cost of paper for printing Schedule transferred to sub-head E. (Rs. 14,200). Final saving mainly in Bengal (Rs. 5,554) which is explained as due to non-adjustment of rent of provincial buildings occupied by copying branches, in the absence of final orders.							
D.—Miscellaneous Staff							
Non-voted . . . . .	..	..	..	+163	—163
Reappropriated to meet expenditure on travelling allowance of a military officer performing the duties of a Census Officer. The claim was subsequently held inadmissible.							
Voted	52,600	28,350	—24,240	—19,912	—4,328		
Reduction in appropriation mainly for reasons under C. 1—Voted (Rs. 6,000), non-entertainment of staff in Bombay, the work being paid by bonus (Rs. 4,400) and smaller leave salary than anticipated (Rs. 7,000). Final saving due to carry-over of expenditure to next year (Rs. 1,380) and economy.							
E.—Printing and other Stationery							
Charges	1,06,400	83,016	—23,384	+22,586	—45,970		
Additional appropriation mainly for reason under C. 4—Voted. Final saving occurs mainly in Bombay (Rs. 30,783) which is explained as due to delay in printing of census Volumes at the Provincial Press. In Punjab, additional appropriation of Rs. 6,000 for the preparation of a separate report for Delhi proved excessive to the extent of Rs. 5,850.							
F.—Deduct—Expenditure recovered from Provincial Government							
..	..	—5,000	+5,000	..	+5,000		
Recoveries not anticipated at the time the original estimates were prepared.							
TOTALS	Non-voted	2,72,956	2,69,665	—3,290	..	—3,290	
	Voted {	Gross	31,13,000	26,04,022	—5,08,978	—4,09,308	—99,670
		Deductions	—5,000	+5,000	..	+5,000
		Net	31,13,000	25,99,022	—5,13,978	—4,09,308	—1,04,670

NOTES.

1. The progressive expenditure upto 31st March 1932 on the decennial census held in 1931, was Rs. 41,66,185.

2. There has been some improvement in estimating and control over that noticed at page 147 of the Appropriation Report for 1930-31.

GRANT No. 66—EMIGRATION—INTERNAL.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1932, compared with the Sum Granted defray the Expenses in connection with EMIGRATION—INTERNAL.

Major Head and Sub-head.	Final Appro- priation. Rs.	Actual Expendi- ture. Rs.	Excess + Saving — Rs.	Net reappro- priation or surrender. Rs.	Remainder un- adjusted + or — Rs.
MAJOR HEAD " 37.—MISCELLANEOUS DEPARTMENTS."					
A.—Expenditure in Assam:					
A. 1.—Administrative Estab- lishment:					
A. 1 (1).—Pay of Establish- ments	8,400	8,231	—119	..	—119
A. 1 (2).—Other Charges	300	145	—155	..	—155
A. 2.— <i>Deduct</i> —Contribution by Assam Government	—4,700	—4,586	+114	..	+114
A. 3.—Medical Establishment:					
A. 3. (1).—Pay of Establish- ments	6,400	6,037	—363	—200	—163
A. 3. (2).—Other Charges	3,500	2,630	—870	..	—370
A. 4.—Grants-in-aid, Contribu- tions, etc.	100	..	—100	—50	—50
A. 5.—Reserve	4,000	..	—4,000	—3,500	—500
No epidemic among immigrants. Hence the surrender (Rs. 2,820).					
B.—Other Expenditure:					
B. 1.—Pay of Officers	10,500	10,580	+80	+360	—280
B. 2.—Pay of Establishments	3,500	2,871	—629	—320	—109
B. 3.—Allowances, Honoraria, etc.					
Non-voted O. 400 }					
S. (a) —400 }	..	..	..	..	..
Economy.					
Voted	700	634	—66	—60	—6
B. 4.—Contingencies	1,400	1,036	—364	—320	—44
B. 5.—Grants-in-aid	6,000	6,000	..	..	..
B. 6.—Charges transferred from Grant No. 67 (Emigration—External).					
Non-voted	600	600	..	..	..
Voted	1,900	1,860	—40	—40	..
B. 7.—Establishment Charges paid to Provincial Governments:					
O. 4,000 }					
S. (b) —550 }	3,450	3,482	+32	—	+32
Totals { Non-voted	10,950	10,982	+32	..	+32
{ Gross	40,700	34,074	—6,626	—4,330	—2,296
{ Voted { Deductions	—4,700	—4,586	+114	..	+114
{ Net	36,000	29,488	—6,512	—4,330	—2,182

NOTES.

1. The saving is due mainly to non-utilisation of provision under A. 6 and economy.

2. The total receipts realised during 1931-32 on account of Emigration Fees (Internal) amounted to Rs. 5,821.

(a) Sanctioned in August.
(b) Sanctioned in February.

GRANT No. 67—EMIGRATION—EXTERNAL.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1932, compared with the Sum Granted, to defray the Expenses in connection with EMIGRATION—EXTERNAL.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation or surrender	Remainder unadjusted + or —.	
	Rs.	Rs.	Rs.	Rs.	Rs.	
MAJOR HEAD "37.—MISCELLANEOUS DEPARTMENTS."						
A.—Emigration Agents in Other Countries :						
A. 1.—Pay of Officers						
Non-voted O. 39,800 }						
S. (a) —862 }	38,938	33,209	—5,729	..	—5,729	
Voted	48,200	46,633	—1,567	—1,791	+224	
A. 2.—Pay of Establishments						
A. 3.—Grants-in-aid, Contributions.						
etc. :						
O. 600 }						
S. (b) —500 }	100	600	+500	..	+500	
The surrender of Rs. 500 on grounds of economy was unjustified.						
A. 4.—Other Charges :						
Non-voted O. 6,700 }						
S. (a) —150 }	6,550	7,972	+1,422	..	+1,422	
Excess in South African Agency (Rs. 1,423) under house rent and other allowances.						
Voted	68,000	67,784	—216	—4,172	+3,956	
Excess in South African Agency (Rs. 3,954) mainly under travelling allowances and contingencies. Reduction in appropriation mainly in Malaya Agency (Rs. 3,373) on account of reduction in the rate of car allowances and less touring by Agent who was on leave.						
B.—Emigration Establishment in India :						
B. 1.—Pay of Officers						
Non-voted O. 9,400 }						
S. (c) —1,666 }	7,734	7,733	—1	..	—1	
Voted	16,300	12,914	—3,386	—3,404	+18	
B. 2.—Pay of Establishments						
The final excess is due, it is explained, to acceptance of surrender of Rs. 603 twice from Bengal.						
B. 3.—Allowances, Honoraria, etc.						
Non-voted O. 1,100 }						
S. (a) —768 }	332	232	—100	..	—160	
Provision in Bengal was not utilised.						
Voted	7,600	7,170	—430	—208	—162	
B. 4.—Other Charges						
B. 5.—Deduct—Share of Charges in Bengal transferred to "Emigration—Internal" (Grant No. 66)						
Non-voted	—600	—600	..	..	..
Voted	—1,900	—1,800	+40	+40	..	
Totals						
{ Non-voted	Gross	53,554	49,746	—3,908	..	—3,908
	Deductions	—600	—600
	Net	53,054	49,146	—3,908	..	—3,908
	Gross	2,04,900	1,92,050	—12,850	—16,614	+3,714
{ Voted	Deductions	—1,900	—1,800	+40	+40	..
	Net	2,03,000	1,90,190	—12,810	—16,574	+3,764

NOTES.

1. The net excess in the voted portion is due to the excess under Sub-head "A. 4.—Other charges—Voted".

2. The total receipts realised during 1931-32 on account of Emigration Fees (external) amounted to Rs. 52,027.

(a) Sanctioned in March.

(b) Sanctioned in July.

(c) Sanctioned in February—March.

GRANT No. 68.—JOINT STOCK COMPANIES.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1932, compared with the Sum Granted, to defray the Salaries and Expenses in connection with JOINT STOCK COMPANIES.

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation or surrender.	Remainder un- adjusted + or —.
		Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "37.—MISCELLANEOUS DEPARTMENTS."						
A.—Pay of Officers						
Non-voted	O. 19,000 } S. (a) —955 }	18,015	18,015	..	..	..
Voted	. . . . .	38,500	24,749	—3,751	—3,720	—31
B.—Pay of Establishments	. . . . .	48,100	40,608	—5,492	—4,892	—600
C.—Allowances, Honoraria, etc.	. . . . .	4,700	2,632	—2,068	—1,467	—601
Economy and Auditor's Council not sitting during the year.						
D.—Contingencies	. . . . .	17,000	14,519	—2,481	—892	—1,589
Economy and non-utilisation of provision for the cost of advertisement in connection with the removing defunct companies from the register. Rs. 1,200 offered for surrender was not accepted for want of details.						
E.—Establishment Charges paid to Provincial Governments :						
E. 1.—Madras	. . . . .	15,000	15,000	..	..	..
E. 2.—United Provinces						
Non-voted	O. 7,000 } S. (b) 5,375 }	12,375	12,705	+130	..	+130
Voted	. . . . .	2,300	1,780	—520	+165	—665
Change in the rate of contribution.						
E. 3.—Burma :						
Non-voted	O. 1,000 } S. (c) —107 }	893	836	—57	..	—57
Voted	. . . . .	2,400	2,387	—13	—36	+23
Totals { Non-voted 31,883 21,556 +73 .. +73						
Voted 1,16,000 1,01,675 —14,325 —10,842 —3,483						

NOTE.

Total fees on account of registration of Joint Stock Companies during 1931-32 amounted to Rs. 2,04,487 (excluding fees relating to Area Grants or Appropriations).

(a) Sanctioned in January—Rs. 400 and March—Rs. 555.

(b) Sanctioned in January Rs. 5,750 and March—Rs. 175.

(c) Sanctioned in March.

GRANT No. 69.—MISCELLANEOUS DEPARTMENTS.

See also Commercial Appendix.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1932, compared with the Sum Granted, to pay the Salaries and other Expenses of MISCELLANEOUS DEPARTMENTS.

Major Head and Sub-head.	Final Appropriation. Rs.	Actual Expenditure. Rs.	Excess + Saving— Rs.	Net reap. or surrender. Rs.	Remainder unadjusted + or — Rs.
MAJOR HEAD "37.—MISCELLANEOUS DEPARTMENTS".					
A.—Imperial Library :					
A. 1.—Pay of Officers					
Non-voted O. 2,400 } S. (a) —1,800 }	600	600	..	..	..
Voted	9,500	10,499	+999	+1,021	—32
Additional appropriation for increment of the Librarian.					
A. 2.—Pay of Establishments .	36,100	33,337	—2,763	—2,232	—531
A. 3.—Purchase of Books and Publications .	15,000	11,140	—3,860	—4,000	+140
A. 4.—Other Expenses including Allowances, Honoraria, etc.					
Non-voted . . . . .	..	413	+413	..	+413
Travelling allowance of a Council member appointed during the year.					
Voted	10,000	7,328	—2,672	—2,260	—412
A. 5.—Deduct—Amount recovered from the Bengal Government	—20,000	—20,000	..	..	..
B.—Examinations	69,100	47,401	—21,699	—14,050	—7,559
Surrender owing to no recruitment examination having been held during the year for Indian Forest and Indian Audit and Accounts Services. Fees to examiners and other expenditure connected with examinations held late in the year adjusted in 1932-33 instead of in 1931-32 as anticipated. Hence the final saving. See note 4.					
C.—Explosives :					
C. 1.—Pay of Officers					
Non-voted O. 26,400 } S. (b) 3,357 }	29,757	31,361	+1,604	+1,604	..
Voted	24,300	24,702	+402	+402	..
C. 2.—Pay of Establishments .	24,000	21,626	—2,374	—2,075	—299
C. 3.—Travelling Allowances					
Non-voted O. 7,900 } S. (c) —150 }	7,750	5,367	—2,383	—1,504	—879
Voted	23,600	26,521	+2,921	+3,000	—79
Reappropriation for extension of two temporary posts.					
C. 4.—Other Expenses					
Non-voted	100	..	—100	—100	..
Provision for medical treatment of British officers not required.					
Voted	5,600	6,278	+778	+793	—15
C. 5.—Establishment and Other Charges paid to Other Governments, Departments, etc.	200	15	—185	—185	..
Very little analytical work done on behalf of the Department. Hence the small expenditure.					

(a) Sanctioned in August.
(b) Sanctioned in January.
(c) Sanctioned in May.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net resp. appropriation or surrender.	Remainder unadjusted + or —.
	Ra.	Ra.	Ra.	Ra.	Ra.
D.—Controller of Patents and Designs :					
D. 1.—Pay of Officers . . .	44,200	42,025	—2,175	—2,174	—1
D. 2.—Pay of Establishments .	39,100	27,367	—1,733	—1,643	—90
D. 3.—Allowances, Honoraria, etc.	2,100	1,080	—1,020	—1,020	..
D. 4.—Charges for Printing Patent Specifications .	7,000	5,580	—1,411	—1,200	—211
The charges recorded are of a fluctuating nature.					
D. 5.—Contingencies . . .	5,800	4,823	—977	—654	—323
B.—Actuary to the Government of India :					
E. 1.—Pay of Officers . . .	15,500	15,105	—395	—390	—5
E. 2.—Pay of Establishments .	3,600	3,510	—90	—90	..
E. 3.—Other Charges . . .	1,800	1,772	—28	..	—28
F.—Indian War Memorial :					
F. 1.—Pay of Establishments .	5,300	4,643	—657	—636	—21
F. 2.—Other Charges . . .	1,800	964	—836	—818	—18
G.—Miscellaneous—Bushire Coal Depot :					
G. 1.—Pay of Establishments					
O. 500 } . . .	340	282	—58	..	—58
S.(a)—100 }					
G. 2.—Other Charges . . .	700	730	+30	..	+30
G. 3.—Deduct—Recoveries . .	—2,000	—3,927	—1,927	..	—1,927
Excess recovery as surplus stock was sold and the depot closed down.					
I.—Broadcasting :					
I. 1.—Pay of Officers . . .	19,200	18,720	—480	—480	..
I. 2.—Pay of Establishments .	67,400	61,342	—6,058	—5,553	—505
I. 3.—Allowances, Honoraria, etc.	67,300	2,136	—64,164	—93,680	—304
See Note 1.					
I. 4.—Supplies and services . .	61,300	1,35,513	+74,213	+77,860	—3,637
See Note 1.					
I. 5.—Contingencies . . .	50,800	40,718	—10,082	—9,330	—752
See Note 1.					
J.—Courts of Enquiry and Boards of Conciliation constituted under the Trade Disputes Act 1929 :					
J. 1.—Pay of Officers					
Non-voted O. }	16,400	15,943	—457	..	—457
S. (a) 16,400 }					
See Note 2.					
Voted . . . . .	..	2,957	+2,957	+12,800	—9,843
See Note 2 and J. 3.—voted.					
J. 2.—Pay of Establishments . .	..	5,382	+5,382	+5,400	—18
(a) Sanctioned in March.					

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—	Net resp. appropriation or surrender.	Remainder un-adjusted + or —.		
	Rs.	Rs.	Rs.	Rs.	Rs.		
J. 3.—Allowances, Honoraria, etc.							
Non-voted O. S. (a) 1,600 }	1,600	1,573	—25	..	—25		
See Note 2.							
Voted—	300	19,142	+18,842	+8,800	+10,042		
See Note 2. Funds for the fees to members of the Court (other than the Chairman) recorded under this sub-head were provided by reappropriation under "J L.—voted". Hence the final excess.							
J. 4—Other Charges	200	1,569	+1,369	+1,300	+69		
See Note 2.							
K.—Expenditure in England:							
K. 1.—Stores	1,000	1,900	+900	+1,010	—110		
Liabilities brought forward from 1930-31 caused the excess.							
L.—Loss or Gain by Exchange	..	10	+10	..	+10		
Totals	Non-voted	Gross	57,247	56,276	—971	—971	
		Deductions	—2,000	—3,927	—1,927	—1,927	
		Net	55,247	52,349	—2,898	—2,898	
	Voted	Gross	6,41,000	5,96,204	—44,796	—30,074	—14,722
		Deductions	—20,000	—20,000	
		Net	6,21,000	5,76,204	—44,796	—30,074	—14,722

NOTES.

1. *Sub-heads I. 3, I. 4 and I. 5.*—The original estimates made provision for allowances to artists (Rs. 85,200) under subhead I. 3 (Allowances, etc.) and for expenditure on equipment and furniture and repairs to buildings (about Rs. 7,300) under sub-head I. 5 (Contingencies) but it was decided after the estimates were framed that these charges were correctly debitable to sub-head I. 4 (Supplies and Services). This accounts for the main part of the reappropriations ordered under these heads. Subsequent savings were principally due to economies.

2. *Sub-heads J. 1. to J. 4.*—The necessity for the appointment of a Court of Inquiry or a Board of Conciliation under the Trades Disputes Act, 1929, was not anticipated at the time of preparing the budget and a token sum of Rs. 500 only was included in the estimates. During the course of the year a trade dispute arose between the Railway Administrations and their workmen on the question of staff retrenchment, necessitating the appointment of a Court of Inquiry in August 1931 and the amount required was met partly by supplementary allotment and partly by re-appropriation.

3. The receipts on account of Patent Fees realised during 1931-32 amounted to Rs. 1,03,439. The total expenditure under sub-heads D. 1 to D. 5 (Controller of Patents and Designs) was Rs. 90,884.

4. The total fees realised during 1931-32 in respect of examinations conducted by the Public Service Commission amounted to Rs. 62,047. See sub-head B.

(a) Sanctioned in March.

GRANT No. 70.—INDIAN STORES DEPARTMENT.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1922, compared with the Sum Granted, to pay the Salaries and other Expenses of the INDIAN STORES DEPARTMENT.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —	Net reappropriation or surrender.	Remainder unadjusted + or —.
	Ra.	Ra.	Ra.	Ra.	Ra.
MAJOR HEAD" 37-A.—INDIAN STORES DEPARTMENT "					
A.—Headquarters Establishment :					
A. 1.—Pay of Officers					
Non-voted O. 1,48,000 }					
S. (a) —20,600 }	1,27,400	1,15,834	—1,516	—1,510	—6
Voted	1,64,600	1,37,343	—26,757	—26,730	—27
A. 2.—Pay of Establishments .	3,23,900	2,78,125	—45,775	—43,300	—2,475
A. 3.—Allowances, Honoraria, etc.					
Non-voted O. 6,600 }					
S. (b) —1,500 }	5,100	3,932	—1,168	—940	—228
Voted	86,900	71,142	—15,758	—14,800	—1,158
A. 4.—Supplies and Services .	27,600	22,959	—4,641	—3,700	—941
Reduction in appropriation mainly due to abolition of the Consulting Engineer's Branch					
A. 5.—Contingencies	39,800	34,200	—5,600	—4,690	—910
A. 6.—Grants-in-aid, Contributions, etc.	600	600	..	..	..
B.—Purchase Circles :					
B. 1.—Pay of Officers	77,900	75,381	—2,519	—2,510	—9
B. 2.—Pay of Establishments .	84,800	78,068	—6,732	—6,570	—162
Reduction of appropriation partly due to abolition of some posts.					
B. 3.—Allowances, Honoraria, etc.	17,700	16,792	—908	—800	—108
B. 5.—Contingencies	14,700	15,709	+1,009	+1,350	—341
Additional appropriation for larger expenditure chiefly on account of advertising tenders in the Calcutta Circle.					
C.—Inspection Circles :					
C. 1.—Pay of Officers					
Non-voted O. 18,000 }					
S. (c) —550 }	17,450	17,450	—20	..	—20
Voted	2,61,800	2,49,461	—12,339	—11,900	—439
Reduction in appropriation partly due to conversion of a post of Controller of Inspection into that of an Assistant Controller.					
C. 2.—Pay of Establishments .	2,08,400	1,96,258	—12,142	—11,570	—572
C. 3.—Allowances, Honoraria, etc.					
Non-voted O. 6,200 }					
S. (d) —1,300 }	4,900	4,556	—344	—260	—84
Voted	92,800	77,870	—14,930	—12,280	—2,670
C. 4.—Supplies and Services .	1,52,900	36,468	—1,16,432	—1,11,710	—4,722
Curtailed of inspections in the country of origin and economy account for the reduction in appropriation.					
C. 5.—Contingencies	25,900	26,470	+570	+1,700	—1,130
Additional provision for payment of arrears on account of ground rent of an office building.					

(a) Sanctioned in September—Ra. 18,200 and February—Ra. 12,400.

(b) Sanctioned in September.

(c) Sanctioned in February.

(d) Sanctioned in June—Ra. 400; September—Ra. 600 and February—200.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation or surrender.	Remainder unadjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
D.—Government Test Houses :					
D. 1.—Pay of Officers					
Non-voted O. 3,000 }					
S. (a) —4,350 }	5,150	4,776	+1,626	+1,630	—4
Additional appropriation for portion of leave salary in India of an officer who went on leave out of India.					
Voted	44,900	61,163	+16,263	+16,270	—7
Additional provision for change of personnel between non-voted and voted.					
D. 2.—Pay of Establishments .	1,29,800	1,22,512	—7,288	—7,090	—198
Reduction in appropriation partly due to abolition of Bombay Test House;					
D. 3.—Allowances, Honoraria, etc.					
Non-voted O. 2,600 }					
S. (b) —1,900 }	700	1,699	+999	+1,080	—81
Voted	8,100	8,378	+278	+650	—372
D. 4.—Supplies and Services .	18,000	13,611	—4,389	—3,870	—519
Appropriation reduced on account of economy and abolition of Bombay Test House.					
D. 5.—Contingencies	14,700	15,354	+654	+710	—56
Additional appropriation for freight of apparatus, etc. transferred from the Bombay Test House on its abolition.					
E.—Metallurgical Inspectorate :					
E. 1.—Pay of Officers	93,400	81,193	—12,207	—12,130	—77
E. 2.—Pay of Establishments .	59,100	52,105	—6,995	—6,500	—195
E. 3.—Allowances, Honoraria, etc.	13,300	6,971	—6,329	—6,150	—179
E. 4.—Supplies and Services . .	11,200	3,062	—8,138	—7,180	—958
Appropriation reduced on account of decrease in work and economy.					
E. 5.—Contingencies	4,900	4,437	—463	—100	—363
F.—Works:					
F. 1.—Inspection Circles	1,000	1,087	+87	+80	+7
F. 2.—Government Test Houses .	4,200	2,669	—1,631	—1,600	—31
Certain works postponed. Hence reduction in appropriation.					
F. 3.—Metallurgical Inspectorate	6,900	6,096	—804	—200	—604
L.—Deduct—Recoveries from Commercial Departments and undertakings of Central Government and from Provincial Governments for services rendered by the Indian Stores Department.					
L. 1.—Departmental charges recovered from Indenting Departments on account of purchase of Stores	—4,00,000	—3,41,856	+58,144	+65,000	—6,856
Shorter recoveries were the result of curtailment of activities of spending departments and of reduced prices.					
L. 2.—Departmental charges recovered from Indenting Departments on account of Inspection of Stores	—3,35,000	—2,56,752	+78,248	+75,000	+3,248
See I. 1. Final excess is the result of a larger carry-over of orders than anticipated					
L. 3.—Inspection fees recovered by Inspection Circles	—3,49,000	—3,68,935	—19,935	—5,000	—14,935
Inspection of larger quantities of steel and cast iron sleepers ordered by State and Company Railways.					

(a) sanctioned in September—Rs. 4,400 and February—Rs. 150.
 (b) sanctioned in June—Rs. 200 and September—Rs. 1,600.

Major Head and Sub-head.	Final Appropriation. Ra.	Actual Expenditure. Ra.	Excess + Saving — Ra.	Net reappropriation or surrender. Ra.	Remainder unadjusted + or — Ra.
I. 4.—Testing fees recovered by the Government Test Houses	—60,000	—41,253	+27,747	+28,000	—253
Loss recovery as a result of smaller work for Railways and for not charging the Army Department for general experimental work.					
I. 5.—Testing and Inspection fees recovered by the Metallurgical Inspector	—1,60,000	—97,745	+62,255	+70,000	—7,745
Change of appropriation due to diminution in the purchase of rails and fish-plates by Railways.					
J.—Deduct—Probable Savings	—34,000	..	+34,000	+34,000	..
	Fully realised.				
Totals	Non-voted	1,49,300	1,48,877	—423	—423
	Gross	19,55,000	16,95,084	—2,59,916	—2,40,700
	Deductions	—13,13,000	—11,06,541	+2,06,459	+2,33,000
	Net	6,42,000	5,88,543	—53,457	—7,700

NOTE.

Some of the defects noticed last year under Sub-head I have been partially cured and there has been improvement in the current control. The possibility of effecting further improvement under the sub-head seems however to require consideration.

PROFIT AND LOSS ACCOUNT OF THE INDIAN STORES

Dr.

1930-31.			Serial No.	Particulars.	1931-32.		
Com- mercial Rs.	Non- commercial. Rs.	Total. Rs.			Com- mercial Rs.	Non- commercial Rs.	Total. Rs.
6,26,585	1,31,710	7,58,295	1.	To pay of officers	6,02,816	1,40,315	7,43,131
5,68,409	1,53,728	7,22,135	2.	To pay of establishment	5,66,771	1,69,297	7,27,068
1,09,488	30,057	2,29,545	3.	To allowances	1,66,417	24,723	1,91,140
3,976	470	4,445	4.	To grants-in-aid	409	101	600
1,04,985	45,037	1,50,002	5.	To supplies and services	50,371	35,070	85,441
93,138	24,146	1,17,284	6.	To contingencies	73,610	22,560	96,170
6,653	3,333	10,185	7.	To petty construction and ordinary repairs	7,051	2,593	9,644
64,567	19,796	84,363	8.	To leave salary and overseas pay paid in England	83,297	29,468	1,12,765
75,108	12,151	87,259	9.	To pensionary charges	58,457	10,471	68,928
40,295	9,526	49,821	10.	To government contribution to provident fund	67,634	23,103(5)	90,737
28,609	37,596	66,205	11.	To interest on capital outlay	28,674	37,916	66,590
15,207	13,347	28,554	12.	To depreciation charges	14,978	13,126	28,104
32,432	6,432	38,864	13.	To stationery and printing	31,204	7,067	38,271
2,22,538	24,760	2,47,598	14.	To cost of audit and accounts	2,06,627	22,958	2,29,585
76,082	7,053	(a)83,135	15.	To services rendered by other branches	73,874	10,991	(a)84,865
..	..	..	16.	To expenditure on retrenched personnel	1,402	123	1,525
21,58,551	5,19,139	26,77,690	Total		20,33,592	5,40,972	25,74,564

(a) The figures cannot be eliminated from both sides as the receipts of the branches Calcutta, wholly commercial (Metallurgical Inspectorate), while the branches served have

(b) Excludes Rs. 40,351 being a rear Government contribution for previous years

Note 1.—The statement represents consolidated figures relating to several

Note 2.—The figures included in the above statement represent audited

Note 3.—The non commercial activities of the Department have been disentangled by the Director of Commercial Audit and the Audit Officer, Indian

The explanations of big variations are given below :—

Debit side—

Head 1.—The decrease is due to certain posts having been kept vacant as a

Head 2.—The increase is chiefly due to increments.

Head 3.—The decrease is mainly due to (i) temporary cuts in the rates of economy and (ii) smaller expenditure on transfers.

Head 4.—The variation is due to a large adjustment on account of cost of passages

Head 5.—The decrease is mainly due to (i) smaller expenditure on inspection of

Head 6.—The decrease is due to curtailment of expenditure as a measure of

Head 7.—The increase is due to larger payment of leave salaries to officers on

Head 8.—The decrease is due to a change in the method of calculation of pen-

Head 9.—The increase is due to the adjustment of a sum of Rs. 40,916 repre-

Head 10.—The decrease is due to reduction in the establishment of the Audit

Credit side—

Heads 1, 2 and 3.—The fall in revenue is due to reduction in the inspection and by (i) economic depression, and (ii) financial stringency.

Head 4.—Increase due to larger proceeds from the sale of tender forms.

B. W. TARGETT,

Chief Controller of Stores, Indian Stores Department.

DEPARTMENT FOR THE YEARS 1930-31 AND 1931-32.

1930-31.			Serial No.	Particulars.	1931-32.			Cr.
Commercial. Rs.	Non-commercial Rs.	Total. Rs.			Commercial. Rs.	Non-commercial. Rs.	Total. Rs.	
6,93,298	1,05,736	8,01,034	1.	By recoveries on account of loss for tests, inspections, etc., made from government departments, railways, private firms and individuals				
3,70,761	..	3,70,761	2.	By 1 per cent. inspection charges	6,17,281	99,492	7,16,773	
4,52,794	..	4,52,794	3.	By 1 per cent. purchase charges	2,68,495	..	2,68,495	
35,070	941	36,011	4.	By miscellaneous receipts	3,56,528	..	3,56,528	
10,021	73,114	(a)83,135	5.	By charges for tests, etc., made on behalf of other branches of the department	41,489	1,085	42,574	
5,94,607	3,39,348	9,33,955	6.	By set loss for the year	4,064	80,801	(a)84,865	
					7,45,735	3,80,594	11,00,329	
21,58,551	5,19,139	26,77,690	Total		20,33,592	5,40,972	25,74,564	

carrying out the tests have been treated as wholly non-commercial (Government Test House, been treated as partly commercial, adjusted in the accounts for 1931-32 on receipt of Government of India sanction, organisations, figures.

led by the Chief Controller of Stores, Indian Stores Department, in consultation with Stores Department, and with the approval of the Government of India.

measure of economy.

panatory allowances, (ii) curtailment of expenditure in all the organisations as a measure of of an officer permanently transferred to this Department having been made in 1930-31, materials by the London Stores Department in the country of origin and (ii) smaller expendi- Test House and the Metallurgical Inspectorate.

economy, leave out of India from the Home Treasury, London, sionary charges.

sending Government contribution for the year 1931-32 in the accounts for that year under the 1st April 1931 instead of in the accounts for the following year (1932-33) under the Rules to 1931-32.

Officer, Indian Stores, Department, as a measure of economy.

purchase of stores both in connection with departmental and non-departmental orders caused

S. C. GUPTA,
Audit Officer, Indian Stores Department.

PROFIT AND LOSS ACCOUNTS OF THE PURCHASE BRANCHES OF THE INDIAN

Dr.	1930-31.			Serial No.	Particulars.	1931-32.		
	Com- mercial.	Non- comm- ercial.	Total.			Com- mercial.	Non- commercial.	Total.
	Rs.	Rs.	Rs.			Rs.	Rs.	Rs.
	2,01,518	19,440	2,20,958	1.	To pay of officers	1,06,581	19,124	2,15,705
	2,60,598	13,031	2,73,629	2.	To pay of establishment	2,56,420	10,611	2,67,031
	74,008	4,748	79,250	3.	To allowances, honor- aria, etc.	64,774	3,371	68,145
	3,883	431	4,314	4.	To grants-in-aid	..	..	..
	9,213	..	9,213	5.	To supplies and services	4,363	..	4,363
	88	..	88	6.	To petty construction and repairs	88	..	88
	21,214	470	21,684	7.	To contingencies	17,858	393	18,249
	41,895	2,772	44,667	8.	To pensionary charges	32,979	2,035	35,014
	12,513	997	13,510	9.	To Government contri- bution to provident fund	18,558	1,464	20,022
	26,121	2,077	28,198	10.	To leave salary and overseas pay paid in England	17,287	1,582	18,869
	324	..	324	11.	To interest on capital outlay	349	..	349
	152	..	152	12.	To depreciation charges	175	..	175
	83,897	4,480	90,377	13.	To share of headquar- ters administration charges	80,764	3,949	84,713
	87,105	2,670	89,775	14.	To cost of audit and accounts	80,999	2,102	83,101
	3,231	72	3,303	15.	To stationery and print- ing charges (including cost of government pub- lications)	3,437	80	3,517
	34,764	..	34,764	16.	To services rendered by :—			
	7,403	..	7,403	(1)	Government Test House, Calcutta	33,508	39	33,547
	34	..	34	(2)	Government Test House, Bombay	2,596	..	2,596
				(3)	Metallurgical Ins- pectorate	51	..	51
				17.	To expenditure on re- trenched personnel.	881	43	904

8,70,461	51,188	9,21,649
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Total	8,11,646	44,793	8,56,439
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Note 1.—This statement represents

Note 2.—The figures included in the

Note 3.—The non-commercial activities of the Purchase branches have been of Commercial Audit and the Audit Officer.

R. W. TARGETT,

Chief Controller of Stores, Indian Stores Department.

STORES DEPARTMENT FOR THE YEARS 1930-31 AND 1931-32.

1930-31.			Serial No.	Particulars.	1931-32.			Cr.
Commer- cial.	Non- commu- cial.	Total.			Com- mercial.	Non- commercial.	Total.	
Rs.	Rs.	Rs.			Rs.	Rs.	Rs.	
..	1.	By recoveries of fees for tests, etc., from government departments, railways, private firms and individuals .	..	..	..
..	2.	By 1 per cent. inspection charges .	..	..	..
4,52,794	..	4,52,794	3.	By 1 per cent. purchase charges .	3,56,528	..	3,56,528	
10,368	..	10,368	4.	By miscellaneous receipts .	23,715	..	23,715	
3,98,299	51,188	4,49,487	5.	By set Loss for the year	4,31,403	44,793	4,76,196	

8,70,461	51,188	9,21,649
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Total	8,11,646	44,793	8,56,439
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consolidated figures relating to several organisations.

above statement represent audited figures.

disentangled by the Chief Controller of Stores in consultation with the Director Indian Stores Department and with the approval of the Government of India.

S. C. GUPTA,
Audit Officer, Indian Stores Department.

PROFIT AND LOSS ACCOUNTS OF THE INSPECTION

Dr.

1930-31.			Serial No.	Particulars.	1931-32.		
Commer- cial.	Non-com- mercial.	Total.			Commer- cial.	Non-com- mercial.	Total.
Ra.	Ra.	Ra.			Ra.	Ra.	Ra.
2,31,163	25,173	2,56,336	1.	To pay of officers . . .	2,30,304	25,714	2,56,018
1,68,968	8,357	1,77,325	2.	To pay of establish- ment . . .	1,73,813	8,785	1,82,598
85,010	6,344	91,354	3.	To allowances, hono- raria, etc. . .	71,292	5,083	76,375
..	13	13	4.	To grants-in-aid . . .	..	60	60
87,410	30,388	1,17,098	5.	To supplies and ser- vices . . .	43,227	22,770	65,997
26,426	746	27,172	6.	To contingencies . . .	23,443	662	24,105
871	25	896	7.	To petty works and repairs . . .	567	34	591
14,820	765	15,585	8.	To pensionary charges . . .	10,354	594	10,948
15,536	1,523	17,059	9.	To government con- tribution to provi- dent fund . . .	28,247	2,460	30,707
27,522	2,132	29,654	10.	To leave salary and overseas pay paid in England . . .	30,214	3,185	33,399
3,204	90	3,294	11.	To interest on capital outlay . . .	3,458	97	3,555
1,502	42	1,544	12.	To depreciation char- ges . . .	1,733	49	1,782
1,73,807	7,083	1,80,870	13.	To share of head- quarters administra- tion charges . . .	1,71,516	6,945	1,78,461
1,04,338	4,916	1,09,254	14.	To cost of audit and accounts . . .	95,653	4,094	99,747
4,116	116	4,232	15.	To stationery and print- ing charges (including cost of government publications) . . .	3,029	85	3,114
15,215	2,313	17,528	16.	To services rendered by—			
1,640	60	1,709	(i)	Government Test House Calcutta, . . .	13,512	2,374	16,886
340	..	340	(ii)	Government Test House, Bombay . . .	226	68	294
..	..	..	(iii)	Metallurgical Ins- pectorate . . .	505	..	505
..	..	..	17.	To expenditure on retrenched personnel . . .	..	10	10
9,61,897	92,966	10,54,863	Total		9,61,393	87,039	9,88,432

Note 1.—This statement represents consolidated figures relating

Note 2.—The figures included in the above statement represent

Note 3.—The Non-commercial activities of the Inspection circles
with the Director of Commercial Audit and the Audit Officer, Indian Stores

R. W. TARGETT,

Chief Controller of Stores, Indian Stores Department.

PROFIT AND LOSS ACCOUNT OF THE GOVERNMENT TEST HOUSES OF

Dr.

1930-31.			Serial No.	Particulars.	1931-32.		
Com- mercial.	Non- commercial.	Total.			Commer- cial.	Non-com- mercial.	Total.
Rs.	Rs.	Rs.			Rs.	Rs.	Rs.
..	59,463	59,463	1.	To pay of officers . .	..	65,939	65,939
4,784	1,12,947	1,17,731	2.	To pay of establishment . .	3,279	1,19,233	1,22,512
148	11,994	12,142	3.	To allowances . .	116	9,960	10,076
348	14,675	15,023	4.	To supplies and services . .	19	12,254	12,273
1,014	14,678	15,692	5.	To contingencies . .	468	14,886	15,354
..	3,307	3,307	6.	To petty works and repairs . .	..	2,569	2,569
107	5,095	5,202	7.	To pensionary charges . .	..	5,146	5,146
..	5,291	5,291	8.	To government contribution to provident fund . .	..	16,152	16,152
..	14,528	14,528	9.	To leave salary and overseas pay paid in England . .	..	21,569	21,569
964	37,435	38,399	10.	To interest on capital outlay . .	560	37,744	38,304
739	13,232	13,971	11.	To depreciation charges . .	403	12,995	13,398
1,729	63,597	65,326	12.	To share of headquarters administration charges . .	1,064	72,854	73,918
1,069	17,174	18,243	13.	To cost of audit and accounts . .	665	16,762	17,428
63	969	1,032	14.	To cost of stationery and printing (including cost of government publications) . .	34	1,057	1,091
..	..	..	15.	To service rendered by other branches of the department . .	..	..	..
10,965	3,74,995	3,85,950		Total . .	6,609	4,09,120	4,15,729

Note 1.—This statement represents consolidated figures relating to the organisations at The Test House at Bombay was closed on the 19th October 1931.

Note 2.—The figures included in the above statement represent audited figures.

Note 3.—The entire receipts and expenditure of the Government Test House at have been treated as Non-Commercial by the Chief Controller of Stores, Indian Stores Department and with the approval of the Government of India.

R. W. TARGETT,

Chief Controller of Stores, Indian Stores Department.

THE INDIAN STORES DEPARTMENT, FOR THE YEARS 1930-31 AND 1931-32.

1930-31.			Serial No.	Particulars.	1931-32.			Cr.
Com- mercial.	Non- commercial.	Total.			Commer- cial.	Non-com- mercial.	Total.	
Rs.	Rs.	Rs.			Rs.	Rs.	Rs.	
471	1,05,736	1,06,207	1.	By Recoveries on account of fees for tests made on behalf of government departments, railways, private firms, and individuals . .	65	99,492	99,557	
..	..	..	2.	By 1 per cent. Inspection charges . .				
20	941	961	3.	By miscellaneous receipts . .	27	1,085	1,112	
9,647	73,114	82,761	4.	By Charges on account of tests made for other branches of the department .	3,508	80,801	84,309	
827	1,95,194	1,96,021	5.	By net loss for the year	3,009	2,27,742	2,30,751	
<hr/>			Total		<hr/>	<hr/>	<hr/>	
10,965	3,74,985	3,85,950			6,609	4,09,120	4,15,729	

Calcutta and Bombay.

Calcutta while 10 per cent. of the expenditure of the Government Test House at Bombay spent in consultation with the Director of Commercial Audit and the Audit Officer, Indian

S. C. GUPTA,
Audit Officer, Indian Stores Department.

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PROFIT AND LOSS ACCOUNT OF THE METALLURGICAL INSPECTORATE FOR THE YEARS 1930-31 AND 1931-32.

1930-31 Comm- cial.		Serial No.	Particulars.	1931-32. Comm- cial.	1930-31. Comm- cial.	Particulars.	1931-32. Comm- cial.
Rs.				Rs.	Rs.		Rs.
95,007	1.	To pay of officers	.	81,193	3,48,304	1. By recoveries of fees for tests, etc., from go- vernment departments, railways, private firms and Individuals	2,41,290
52,014	2.	To pay of establishments	.	52,105			3,011
11,535	3.	To allowances, etc.	.	6,971	9,551	2. By 1 per cent. inspection charges	12,677
7,724	4.	To supplies and services	.	2,619	10,894	3. By miscellaneous receipts	
6,407	5.	To contingencies	.	4,437	374	4. By charges on account of inspection made on behalf of other organisations	556
5,894	6.	To petty works and repairs	.	6,095			
5,531	7.	To pensionary Charges	.	4,629			
5,624	8.	To government contribution to provi- dent fund	.				
7,183	9.	To leave salary and overseas pay paid in England	.	10,587		By net loss for the year	50,410
23,788	10.	To interest on capital outlay	.	26,056			
12,474	11.	To depreciation charges	.	23,092			
51,053	12.	To share of headquarters administration branches	.	12,326			
30,325	13.	To cost of audit and accounts	.	52,925			
607	14.	To stationery and printing charges (including government publications)	.	29,309			
		To expenditure on retrenched personnel	.	484			
53,895		To net profit for the year	.	265			

Note 1.—The figures included in the above statement represent audited figures.

Note 2.—The entire receipts and expenditure of the Metallurgical Inspectorate have been treated as commercial by the Chief Controller of Stores, Indian Stores Department in consultation with the Director of Commercial Audit and the Audit Officer, Indian Stores Department and with the approval of the Government of India.

R. W. TARGETT,

Chief Controller of Stores, Indian Stores Department.

S. C. GUPTA,

Audit Officer, Indian Stores Department.

Financial Review of the Chief Controller of Stores on the pro forma Profit and Loss Accounts of the Indian Stores Department.

The Indian Stores Department consists of the following organisations :—

- (i) Four main branches at headquarters, viz., the Administration, the Purchase, the Intelligence and the Inspection branches.
- (ii) The Provincial Purchasing Agencies.
- (iii) The Provincial Inspection Circles.
- (iv) The Government Test House at Alipore (Calcutta).
- (v) The Metallurgical Inspectorate.

The Government of India have decided after careful consideration that the department cannot for the present be declared to be a Commercial department as some of its activities, particularly those relating to the development of Indian industries, are admittedly of a non-commercial character. The ideal would no doubt be to disentangle the two sets of activities, as suggested by the Public Accounts Committee in paragraph 22 of its Report on the accounts for the year 1925-26, and to keep commercial accounts of the Commercial operations. Such a division of the activities of the department and of its accounts is, however, at present impracticable. Each one of the organisations mentioned above renders service of some sort either directly or indirectly connected with the development of industries but it would be difficult, if not impossible, to work out accurately for accounts purposes the value of such services rendered by each organisation or by the department as a whole.

2. At the same time the Government of India have decided not to abandon altogether the ideal they have always placed before themselves of making the Indian Stores Department self-supporting. A *pro forma* Profit and Loss Account of the department is accordingly prepared in order to enable the Government of India to review the position annually and to watch the growth of the various activities of the department.

3. As a service department, the Indian Stores Department is not authorised to make any charge for its services to non-Commercial Civil Departments of the Central Government. Charges are levied at prescribed rates for services rendered to other authorities. The figures on the credit side of the account include the recoveries actually made from paying departments as well as a *pro forma* credit, calculated at the rates prescribed for paying departments for work done on behalf of departments entitled to free service. The debit side of the account includes the expenditure chargeable to the Revenue account and adjusted directly against grant No. 70 (Indian Stores Department) as well as indirect charges usually incorporated in the Profit and Loss Accounts of Commercial undertakings. The Account also includes a *pro forma* adjustment for services rendered by one organisation within the department to another which are made in order to exhibit the result of the working of the different organisations as accurately as possible.

The expenditure and receipts are divided over 'Commercial' and 'Non-Commercial' sections with due regard to the nature of each item and in accordance with principles approved by the Government of India in consultation with the Audit Officer, Indian Stores Department and the Director of Commercial Audit.

4. The result of the working of the year 1931-32 calculated on the lines explained in the preceding paragraphs is summarised below. The figures for the year 1930-31 are also shown.

	1930-31.		1931-32.	
	Commercial.	Non-commercial.	Commercial.	Non-commercial.
	Rs.	Rs.	Rs.	Rs.
Direct expenditure on Revenue Account against grant.	16,03,413	3,83,478	14,67,445	3,85,743
Indirect charges. . . .	4,79,056	1,23,608	4,92,273	1,44,232
Total direct and indirect expenses.	20,82,469	5,12,086	19,59,718	5,29,981
Adjustment between different organisations within the Department.	76,082	7,053	73,874	10,991
Total debit side of the account.	21,58,551	5,19,139	20,33,592	5,40,972
Actual recoveries and <i>pro forma</i> credit for work done for non-Paying departments.	15,53,923	1,06,677	12,83,793	1,00,577
Adjustment between different organisations within the Department.	10,021	73,114	4,094	80,801
Net loss on working	5,94,607	3,39,348	7,45,795	3,59,594
Total credit side of the account.	21,58,551	5,19,139	20,33,592	5,40,972

5. The causes for the deterioration of the financial position of the department as shown in the accounts for the year 1931-32 are described in detail in the annual Administration Report of the Department. In the first place,

while the value of orders placed during the year 1930-31 amounted to Rs. 3,76,82,696, the departmental charges on which amounted to Rs. 3,76,846, the amount actually realised during the year and accounted for in the Profit and Loss Account of that year was Rs. 4,52,794. The balance sheet for the year 1930-31, therefore, received a credit amounting to Rs. 75,948 for work done by the purchase branch in a previous year. The value of orders placed during the year 1931-32 on the other hand amounted to Rs. 3,60,00,006 on which a fee of Rs. 3,60,010 was earned by the Department. The amount actually realised and accounted for in the Profit and Loss Account, however, is Rs. 3,56,528 only, showing a carry over of Rs. 3,428. The cumulative effect of these accounts adjustments in the balance sheet of the year under review is an additional debit of Rs. 70,430. Further, the account for the year 1931-32 includes adjustment for Government contribution on Provident Fund accounts of officers admitted to the benefits of the Contributory Provident Fund Rules (India) for two years (1930-31 and 1931-32), as a result of a change in the method of carrying out such adjustments which were in the past made on the 1st April following the year to which they related but are now carried out within the year. This explains an excess debit of Rs. 40,916. Omitting these two sums, the deficit on the working of the year 1931-32 exceeded that of the year 1930-31 by a sum of Rs. 51,028 only. The expenditure of the Department was on the other hand below what it would have been in normal circumstances by Rs. 37,000 as a result of the application of the 10 per cent. emergency cut on salaries of the staff during the last quarter of the financial year. But for this measure the excess over the last year would have amounted to Rs. 88,028. This was entirely due to the world-wide financial stress and trade depression prevailing during the year. The rigorous curtailment of work and activities of spending departments imposed by these conditions and the unprecedented low level in commodity prices, which in some cases receded to below pre-war rates, explain the diminution of the credit side of the account by about 3 lakhs.

6. The reduction which would have occurred in the work of the purchase branch of the Department owing to these causes was to a large extent set off by the increased utilisation of the services of the Department by various old clients who during the year entrusted the Department with a considerable amount of new business and by work undertaken on behalf of new indentors. The resulting deficit is thus almost entirely due to a diminution in the demands for inspection of stores purchased by other departments direct, mainly in the orders for rails and fish plates, rolling stock and bridge and structural work received from Railway Administrations.

7. Several measures of retrenchment were adopted during the year to maintain financial equilibrium, in close consultation with the Stores, Printing and Stationery Retrenchment Sub-Committee, but the full effect of these measures is not apparent in the account under review since it was not possible to give immediate effect to all the measures of economy decided upon. These measures are estimated to result in a direct saving exceeding Rs. 3,00,000 per annum *plus* consequential reduction in indirect charges.

8. It will be observed that the total expenditure on the commercial side of the Department during the year under review aggregated 1.59 per cent. of the 'recoveries'. This excess of expenditure over recoveries, exaggerated during the year owing to the general financial depression and other reasons

which are explained in paragraph 5, is chiefly due to the fact that the present scales of departmental charges are not based on any commercial principles. During its investigation the Stores, Stationery and Printing Retrenchment Sub-Committee received evidence that no business concern would be satisfied with so low rate of remuneration as one per cent. on the value of stores purchased or inspected.

9 The *pro forma* Profit and Loss statement printed in the Appropriation Accounts does not by any means give a complete picture of the financial results of the working of the Department. A correct picture of the financial position could only be obtained if on the receipt side of the account credit is taken for the large savings in the expenditure Budget of the consuming departments on the cost of stores purchased through the Indian Stores Department. The question was examined in detail by the Stores, Stationery and Printing Retrenchment Sub-Committee in the course of their deliberations and they stated that "if this is done the Department far from showing a loss will show a profit". They also stated that "an account drawn up in this form would still be incomplete as it was impossible to assess in rupees, annas and pies the value of the services rendered by the Department in connection with the promotion and encouragement of Indian industries".

R. W. TARGETT,—23-1-1933.

Audit Comments—The Audit Department has no comments to offer.

GRANT No. 71—CURRENCY.

See also Commercial Appendix.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1932, compared with the Sum Granted, to defray the Salaries and Expenses of the CURRENCY DEPARTMENT.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reapprop- riation adjusted or surrender. + or —.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "28—CURRENCY".					
A.—Controller and Deputy Controllers of the Currency:					
A. 1.—Pay of Officers:					
Non-voted O. 96,900 } S. (a)—12,393 }	84,593	85,506	—1,095	..	—1,095
Voted	17,200	10,668	+2,468	+2,923	—455
Additional funds for leave salary not originally provided.					
A. 2.—Pay of Establishments	2,07,300	1,90,014	—17,286	—15,023	—1,363
A. 3.—Allowances, Honoraria, etc.					
Non-voted O. 31,300 } S. (b)—7,276 }	24,024	20,992	—3,033	—700	—2,333
Voted	5,500	6,914	—1,586	—1,470	—116
A. 4.—Cost of Currency Note Forms					
	17,80,000	14,22,275	—3,57,725	—5,50,000	+1,92,275
Funds surrendered as consumption of note forms was kept down by re-issue of notes. Final excess however due to adjustment in 1931-32 of cost of note forms supplied from Security Printing Press during 1930-31 (Rs. 1,83,358). See Note.					
A. 5.—Contingencies					
	61,100	76,740	+14,640	+17,106	—2,460
Reappropriation chiefly for increased telegram charges on account of the currency situation and enhanced postal rates.					
A. 6.—Reserve for Temporary Establishment					
	1,00,000	..	—1,00,000	—98,206	—1,794
Is intended for temporary establishment in all currency offices. Rs. 40,000 surrendered on account of reduction of work in currency offices and the rest almost all utilised.					
B.—Currency Offices:					
B. 1.—Pay of Officers:					
Non-voted O. 47,600 } S. (c)—16,564 }	31,036	30,423	—613	..	—613
Voted	56,000	91,042	+5,042	+7,898	—2,250
Additional funds due mainly to changes in the personnel between Voted and Non-voted.					
B. 2.—Pay of Establishments:					
Treasurer's Department	9,29,900	9,19,982	—9,918	—6,788	—3,130
B. 3.—Pay of Establishments:					
General Department	3,98,000	3,80,373	—17,627	—15,082	—2,535
B. 4.—Allowances, Honoraria, etc.					
Non-voted O. 2,600 } S. (d)—300 }	2,300	1,094	+694	+700	—6
Voted	20,900	74,514	—6,386	—5,103	—1,283

(a) Sanctioned in January—Rs. 2,000 and February—March—Rs. 10,305.

(b) Sanctioned in April—Rs. 975; January—Rs. 1,500 and March—Rs. 4,300.

(c) Sanctioned in January—Rs. 16,000 and February—Rs. 564.

(d) Sanctioned in April.

Major Head and Sub-head,	Final Appropriation.	Actual Expenditure.	Excess + Saving —,	Net reappropriation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
B. 5.—Supplies and Services .	27,700	17,536	—10,170	—5,900	—4,270
Smaller purchase of gunny bags and economy.					
B. 6.—Contingencies . . .	1,09,000	1,01,668	—7,332	—3,700	—3,532
Mainly reduced rates and taxes, economy and smaller postage and telegram charges. In Madras, Rs. 700 were offered for surrender but too late for acceptance.					
C.—Currency Note Press :					
C. 2.—Pay of Establishments .	3,000	1,119	—1,881	—240	—1,641
Rounding of original estimates (Rs. 600) and less expenditure on leave salary.					
C. 7.—Loss on Government Commercial undertakings . .	..	1,490	+1,490	..	+1,490
Abnormal fall in the demands for the products of the presses owing to depression which could not be foreseen.					
D.—Charges for Remittance of Treasure Non-voted	8,600	6,619	—1,981	..	—1,981
Less movements of funds than anticipated.					
Voted	10,15,400	8,89,216	—1,26,184	—80,700	—45,484
Mainly fewer remittances than anticipated and smaller expenditure on removing the separated Empress coins from Burma to Mint. In Burma Rs. 31,000 were offered for surrender but only Rs. 20,000 accepted. Expenditure under this head fluctuates considerably from year to year.					
E.—Loss on Note and Specie Remittances . . . . .	..	25,617	+25,617	+25,600	—73
Reappropriation mainly to cover writes-off connected with embezzlement cases (Rs. 25,500).					
F.—Works	13,000	16,030	+3,030	+3,800	—770
Additional funds for works in a reserve vault.					
G.—English Charges (High Commissioner) on Stores	1,000	98	—902	..	—902
Reduction in purchases.					
H.—Loss or Gain by Exchange . . . . .	..	1	+1	+400	—399
Totals . { Non-voted					
Voted					

NOTE.

The final excess is due mainly to the belated adjustment of Rs. 1,83,358 under sub-head A. 4. on account of cost of forms supplied in 1930-31 by the Master, Security Printing to the various Currency offices. (There was a final saving of Rs. 1,10,312 in 1930-31 under this sub-head erroneously explained as due to smaller consumption of note forms, but evidently due to carry-over of charges). The Controller of the currency bases his estimates under the sub-head on information supplied by the Master, Security Printing Press, who assumed that all issues made in a year are charged off in that year. Actually in the present case the accounts adjustments were made in August and September 1931 and the Master did not take them into consideration. To avoid such misunderstandings in future the Controller of the Currency has requested the Accountant-General, Bombay, to have similar debits adjusted in the year in which the notes are supplied.

IMPORTANT COMMENTS.

The Governor General in Council is the custodian of the treasury balances in India, and in this capacity has to bear losses incidental to such administration. Four cases of loss are reported below—two from Burma, one from the North-West Frontier Province and one from Baluchistan, the total amount involved being Rs. 11,310, out of which Rs. 7,100 was recovered and Rs. 2,000 ordered to be recovered and the balance of Rs. 2,210 ordered to be written-off. No defects in the rules have been disclosed, the frauds having been facilitated by laxity of control of the treasury work.

Misappropriation of Rs. 1,000 from a sub-treasury.—A misappropriation of Rs. 1,000 took place in 1930 from the balances of a sub-treasury, the accounts records being falsified to cover the fraud.

The sub-Accountant concerned was criminally prosecuted and sentenced to one year's rigorous imprisonment and to pay a fine of Rs. 1,000 or in default to suffer one year's rigorous imprisonment. The fine was not realised. The local Government also ordered the recovery of Rs. 300 from the Treasury Officer, the sub-Treasury Officers and the Head Accountant concerned. The balance of Rs. 100 has been recovered from the sub-Accountant's surety.

The defalcation was not due to any defect in system or rules, but to a gross failure to observe ordinary precautions and the rules on the subject.*

Misappropriation of Rs. 3,310 from a treasury.—About Rs. 22,800 was taken out of the strong room and currency chest of a sub-Treasury in the morning and handed over to the shroff who worked in the Treasurer's room and attended to the cash transactions. Normally the shroff worked under the Treasurer's supervision, but on the day in question the Treasurer was otherwise occupied. In the evening it was discovered that Rs. 3,310 in notes were missing.

The shroff was convicted and sentenced to three years' rigorous imprisonment and a fine of Rs. 3,310 or, in default of payment, further imprisonment for two years. The local Government have directed the recovery of Rs. 1,100 from the Treasurer and the balance of Rs. 2,210 has been written off by the Government of India. Steps have also been taken to prevent the shroff having control of large sums of money in future.*

Deficiency of Rs. 4,000 in the currency chest of a sub-treasury.—A deficiency of Rs. 4,000 was found in the currency chest of a sub-treasury by a relieving Sub-Treasury Officer. It was made good by the cashier. Investigations showed that Sub-Treasury Officers had failed to verify the balances properly and that one Sub-Treasury Officer, contrary to the rule on the subject, had entrusted the cashier with his key of the double lock. The local Administration degraded one Sub-Treasury Officer and reprimanded the other. The cashier was removed from his post.†

Theft of Rs. 3,000 from a sub-treasury.—A Sub-Treasury Officer in Baluchistan, who had to carry out an inspection in the district, handed over his set of sub-treasury keys to a chaprasi to take to the sub-Treasurer for the day. The latter had himself to leave the sub-treasury on one occasion

* Accountant General, Burma.

† Comptroller, North-West Frontier Province.

for a few minutes while he was about to make payments and alleges that he told the chaprassi to put the money into the office and lock the door. In the evening the Sub-Treasurer found that a sum of Rs. 3,000 was missing.

It was apparent that a theft had been committed but it was thought by the police that the chaprassi had no hand in it. The Sub-Treasurer made good the loss at once.

On the findings of the judicial enquiry held on the case the Revenue Commissioner concluded that irregularities committed by the Sub-Treasury Officer, the Sub-Treasurer and the police guard had contributed to the loss and directed that the strict observance of the rules in the Treasury Manual should be impressed on all officials connected with the administration of treasuries.

The Administration did not consider that any further action, departmental or otherwise, against the Sub-Treasury Officer need be taken as the Treasurer had made good the loss.

GRANT No. 72—MINT.

See also Commercial Appendix.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1932, compared with the Sum Granted, to defray the Salaries and other Expenses of the MINT DEPARTMENT.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —	Net reappropriation or surrender.	Remainder un-adjusted + or —
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "39—MINT."					
A.—Calcutta Mint—Mint Master's Establishment and Contingencies.					
A. 1.—Pay of Mint Officers					
Non-voted O. 53,000 }					
S. (a) —10,000 }	42,935	42,916	—19	..	—19
Voted	12,000	11,700	—300	—300	..
A. 2.—Mint Master's Establishment	53,700	59,891	—3,808	—3,780	—28
A. 3.—Bullion Establishment	34,500	34,306	—194	—100	—94
A. 4.—Operative Establishment	3,05,000	2,23,806	—81,194	—81,900	+ 766
Reduction in appropriation mainly on account of decreased coinage.					
A. 5.—Allowances, Honoraria, etc.					
Non-voted O. 4,000 }	4,420	3,260	—1,160	—1,030	—130
S. (b) 420 }					
Appropriation reduced under 'cost of passage'. See B. 7 Non-voted.					
Voted	4,500	6,550	+ 2,050	+ 1,050	+ 100
Cost of passages to head Engineer and family (Rs. 1,250) and transfer travelling allowance (Rs. 800) necessitated the additional appropriation.					
A. 6.—Supplies and Services	2,200	3,910	+ 1,710	+ 2,000	—290
Additional appropriation on account of increase in customs duty on European stores.					
A. 7.—Rents, Rates and Taxes	1,97,600	1,97,649	+ 49	+ 50	—
A. 8.—Other contingencies	53,500	41,709	—11,791	—10,000	—1,791
Less consumption of electric energy due to decreased coinage. Hence the reduction in appropriation.					
B.—Bombay Mint—Mint Master's Establishment and Contingencies.					
B. 1.—Pay of Mint officers					
O. 33,000 }					
S. (c) —500 }	32,110	32,086	—24	..	—24
B. 2.—Mint Master's Establishment	52,200	50,451	—1,749	—1,540	—209
B. 3.—Bullion Establishment	65,500	61,457	—4,043	—4,010	—33
B. 4.—Operative Establishment	2,30,500	2,25,200	—5,300	—2,660	—1,640
B. 5.—Pay of Assay Officers					
Non-voted O. 21,600 }					
S. (d) —540 }	21,060	21,067	—53	..	—53
Voted	28,400	22,771	—629	—585	—44
B. 6.—Pay of Assay Establish-ment	25,700	24,293	—1,407	—1,255	—151

(a) Sanctioned in January—Rs. 7,000 and February—March—Rs. 2,100.

(b) Sanctioned in April—Rs. 400 and January Rs. 400.

(c) Sanctioned in February.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
B. 7.—Allowances, Honoraria, etc.					
Non-voted O. 7,400 }					
S. (a)—200 }	7,200	8,243	+1,043	+1,030	+19
Additional appropriation on account of the cost of passages of an officer's family having been finally adjusted at Bombay instead of at Calcutta, where provision was made. See A. 5 Non-voted.					
Voted	95,900	1,12,147	+16,247	+16,620	-373
Overtime work on account of heavy receipts of gold purchased by Government and gold and silver from merchants for melting necessitated the additional provision.					
B. 8.—Supplies and Services .	14,100	14,799	+699	+700	-1
B. 9.—Contingencies .	2,29,700	2,52,706	+23,006	+22,700	+306
Additional appropriation mainly on account of additional municipal taxes (Rs. 4,000), payment of arrear bills on account of plans, etc., (Rs. 5,000), cart and coolie hire on account of heavy receipts of Empress coin (Rs. 6,000), heavy purchase of local stores, on account of heavy assays of gold (Rs. 5,100), cart and coolie hire on remittance boxes (Rs. 1,000) and miscellaneous office expenses in connection with gold work (Rs. 1,000).					
C.—Loss on Coinage	8,00,000	7,23,199	-1,36,801	-1,15,000	-21,801
Reduction in appropriation on account of lesser receipts of uncurrent coin than anticipated. Final saving caused by rectification of an error in classification detected after the close of the year (Rs. 20,290).					
D.—Loss on circulation of Nickel Coins:					
O. }					
S. (b) 28,20,000 }	28,20,000	6,48,440	-21,77,560	+1,53,000	-22,30,560
Less net return of coin from circulation than anticipated. See Note 1.					
E.—Loss on circulation of bronze coins					
O. }					
S. (b) 1,15,000 }	1,15,000	23,244	-89,756	..	-89,756
See D. and Note 1.					
F.—Purchase of Local Stores	2,79,000	2,58,284	-40,716	-35,000	-5,716
Purchase of stores fell in consequence of decreased coinage in Calcutta Mint.					
G.—Works . . . . .	..	11,810	+11,810	+12,500	-690
See Note 2.					
H.—English Charges (High Commissioner) on Stores	1,04,000	85,958	-18,042	-18,000	-42
Reduction in indents (about Rs. 12,000) and reduction in prices (about Rs. 6,000).					
I.—Loss or Gain by Exchange . . . . .	..	1,071	+1,071	+600	+471
Totals	{ Non-voted 1,07,725 { Voted 55,94,000	1,07,518 30,77,352	-207 -25,16,848	.. -65,071	-207 -24,51,677

(a) Sanctioned in April—Rs. 400 and January Rs. 200.

(b) Voted in February.

NOTES.

1. The large saving in the voted section occurs mainly under Sub-heads D and E which is due to the exceptionally heavy absorption of Nickel and Bronze coins that occurred during the last quarter of the year against a modest return assumed in the estimates on the basis of actuals up to December 1931. It has been explained that the actuals became available only after the close of the year and on the basis of information available in February, it was not considered safe to surrender the provision adopted on this account.

2. Sub-head G—Works was opened in accordance with instructions issued in January 1931 after the budget had been framed, to incorporate charges on works which had previously been met from some other head of the grant and then finally debited to the Public Works Grant by credit to the Mint receipt head.

GRANT No. 73.—CIVIL WORKS.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1932, compared with the Sum Granted, for Expenditure on CIVIL WORKS.

Major Head and Sub-head.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving—.	Net reappro- priation or surrender.	Remainder adjusted + or —.
	Ra.	Ra.	Ra.	Ra.	Ra.
MAJOR HEAD "41—CIVIL WORKS".					
A.—Original Works—Buildings:					
A. 1.—General Administration					
Non-voted	3,000	19,536	+11,536	+11,576	—40
Addition in appropriation mainly in Western India States Agency (Rs. 2,626) for the purchase of certain buildings originally meant for the Police Department, but subsequently allotted to other Departments.					
Voted	4,51,200	2,37,483	—1,13,717	—1,02,640	—11,077
Reduction in appropriation was made in Delhi Province on account of curtailment of expenditure, major works (Rs. 81,000) and minor works (Rs. 16,000).					
A. 2.—Jails and Convict Settlements					
Non-voted	900	1,304	+404	+409	—5
Voted	10,12,000	9,40,359	—71,641	—71,717	+76
Reduction in appropriation chiefly in North-West Frontier Province on account of saving accruing in the construction of Haripur Jail (Rs. 1,26,232) counterbalanced to the extent of Rs. 47,415 by excess expenditure on renewals and in improvements in the Central Jail, Peshawar.					
A. 3.—Police					
Non-voted	1,67,500	1,32,477	—35,023	—25,321	—9,702
Mainly in Western India States Agency on account of low tender rates and non-utilisation of provision for works contingencies.					
Voted	39,400	70,428	+31,028	+30,306	+632
Additional appropriation (Rs. 21,306) in North-West Frontier Province, chiefly for the construction of a bungalow for the Superintendent of Police at Razmu and (Rs. 8,292) in Rajputana for the essential works needed for Mewar Bhil Corps Lines at Kharwana.					
A. 4.—Other heads					
Non-voted	1,62,300	1,10,233	—52,077	—19,352	—32,725
Reduction in appropriation mainly in Persian Gulf Sub-Division (Rs. 1,04,000) as the work on new Kuwait Agency Building was not sanctioned; counterbalanced by provision for new works, viz. electrification of Kuwait Agency buildings (Rs. 19,313), purchase of a new Electric Plant for Bushire (Rs. 13,500), Medical works for Mahi Kantha Agency, Bombay (Rs. 11,243), construction of a church at New Cantonment, Delhi (Rs. 14,220) etc. Non-utilisation of provision for the Electric Plant at Bushire and electrification of Kuwait building account for the saving which was offered for surrender but too late for acceptance.					
Voted	5,19,500	2,71,281	—2,48,219	—2,46,286	+67
Reduction in appropriation mainly in North-West Frontier Province for non-utilisation of provision for a school building at Mardan (Rs. 59,000) and saving in provision for Normal Women School building at Peshawar (Rs. 46,000) and in Delhi Province for curtailment of expenditure and postponement of certain works (Rs. 1,14,900).					
A. 5.—Civil Works:					
A. 5 (1).—Buildings					
Non-voted	1,000	...	—1,000	—1,000	...
Voted	57,500	14,820	—42,680	—41,291	—1,389
Reduction in appropriation mainly in Baluchistan on account of less expenditure on several minor works.					
A. 5 (2).—Losses on Stock .	1,700	4,354	+2,654	+2,976	—322
Additional appropriation mainly for un-anticipated losses in Delhi Province.					

Major Head and Sub-head,	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Not reappropriation or surrender.	Remainder unadjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
B.—Original Works—Communications :					
B. 1.—Roads and road surface treatment in the New Delhi Area	15,000	..	—15,000	—15,000	..
Curtailement of expenditure.					
B. 2.—Widening the Grand Trunk Road from Pabbi to Attock	10,000	10,215	+215	..	+215
B. 3.—Replacement of Boat Bridges on Peshawar—Shabkadar and Peshawar—Charsadda Roads by pile Bridges	1,25,000	1,33,941	+8,941	+9,000	—59
Additional provision required for unforeseen demands.					
B. 4.—Construction of a link road from Kohat Road to G. T. Road via Chamkani	61,000	20,192	—40,808	—41,000	+192
Less expenditure than anticipated. Hence the reduction in appropriation.					
B. 5.—Miscellaneous Charges	1,06,200	96,772	—9,428	—6,188	—3,240
Final savings mainly in Delhi on account of non-completion of proceedings connected with the acquisition of land for Najafgarh Rohtak Road. Expenditure includes Rs. 1,201 spent in Central India on road development met from Road Development Fund. See R. 1.					
B. 6.—Charges on Road Development met from subventions from Road Development Fund . . . . .	..	1,62,551	+1,62,551	+2,22,179	—59,628
Funds allotted late in the year. Hence savings occurred in Rajputana (Rs. 32,400) and North-West Frontier Province (Rs. 24,881). See S.					
C.—Original Works—Miscellaneous	42,700	37,029	—5,671	—5,635	—36
D.—Reserve with local Governments for Original Works					
Non-voted	4,600	..	—4,600	—2,900	—1,700
Intended for unforeseen, works debitable to different heads.					
Voted	28,300	..	—28,300	—16,811	—11,489
See D. Non-voted. Savings not fully surrendered.					
E.—Repairs—Buildings :					
E. 1.—Viceregal Estates					
Non-voted	500	506	+6	..	+6
Voted	5,04,000	5,60,675	—13,625	—12,075	—1,550
E. 2.—North West Frontier Province					
Non-voted	4,500	2,866	—1,634	—1,430	—404
Reduction in appropriation on account of less expenditure.					
Voted	2,65,500	3,44,692	+79,192	+8,059	+70,233
Additional provision to meet urgent and unforeseen demands. Debiting the cost of stores issued in connection with civil disturbances in 1920-31 to this head late in the year caused the final excess.					
E. 3.—Baluchistan					
Non-voted	1,500	1,317	+183	..	+187
Voted	3,76,000	4,71,709	+95,709	+96,004	—295
Additional funds were sanctioned to meet the cost of repairing damages caused by earthquakes to civil buildings.					

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—	Net reappropriation or surrender.	Remainder unadjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
E.—Repairs—Buildings—<i>concid.</i>					
E. 4.—Delhi Province					
Non-voted	5,500	3,518	—1,982	—1,570	—392
Voted	11,48,600	8,94,239	—2,54,361	—2,84,770	+10,609
Reduction in appropriation on account of retrenchment and transfer of certain activities to New Delhi Municipal Committee. See also Note under Grant No. 80—Delhi.					
E. 5.—Bombay					
Non-voted	50,000	40,094	—9,906	—9,441	—465
Reduction in appropriation was made on account of restricting expenditure to urgent and unavoidable works only.					
Voted	2,46,000	2,01,628	—44,372	—26,301	—18,071
See E. 5. Non-voted.					
E. 6.—Bengal					
Non-voted	44,000	30,331	—13,669	—12,529	—1,147
Curtailment of expenditure.					
Voted	5,40,000	4,07,066	—1,32,934	—1,33,398	+464
Curtailment of expenditure.					
E. 7.—Simla					
Non-voted	2,000	1,000	—1,000	—1,000	..
Curtailment of expenditure.					
Voted	2,85,000	2,59,061	—25,940	—27,842	+892
Curtailment of expenditure.					
E. 8.—Elsewhere					
Non-voted O. 3,88,800 } S. (a)—303 }	3,88,497	3,45,849	—42,648	—42,268	—380
Voted	5,74,800	4,66,834	—1,07,966	—1,21,489	+13,523
Reduction in appropriation was made in Delhi Province (Rs. 52,180) on account of retrenchment in Andaman and Nicobar Islands (Rs. 23,000) to meet the cost of certain urgent minor works and urgent repairs to jetties and sea walls and in Rajputana (Rs. 17,880) on account of economy in expenditure and to meet certain urgent works on repairs—communications. Excess chiefly in Burma and was met out of savings under H.—Reserve with local Government for repairs.					
F.—Repairs—Communications					
F. 1.—N.-W. F. Province	17,30,000	17,41,352	+11,352	—8,969	+20,311
Unexpected debits on account of railway freight, etc. caused the final excess.					
F. 2.—Delhi Province	6,02,000	4,76,572	—1,25,428	—1,28,141	+2,713
Reduction in appropriation mainly on account of curtailment of expenditure and transfer of certain activities to the New Delhi Municipal Committee. See in this connection Note under Grant No. 80—Delhi.					
F. 3.—Rajputana	2,35,000	2,29,885	—5,115	—5,660	+545
F. 4.—Central India	3,58,000	3,69,900	+11,900	+15,040	—3,140
Additional funds for reconstructing a damaged bridge.					
F. 5.—Assam	3,000	2,683	—317	—300	—17
F. 6.—Elsewhere	2,75,900	2,35,094	—40,806	—30,922	—884
Reduction in appropriation mainly in Andamans and Nicobar Islands on account of economy.					
F. 7.—Deduct—Charges recovered from other Governments, Departments, etc.	—600	—359	+241	..	+241
In Madras—less recovery on account of less expenditure on works.					

Major Head and Sub-head.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —.	Net reap- pro- priation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
G.—Repairs—Miscellaneous	2,66,000	2,23,166	—42,834	—41,005	—1,729
Reduction in appropriation mainly on account of retrenchment in Delhi Province and transfer of certain activities to New Delhi Municipal Committee. See also Note under Grant No. 80—Delhi.					
H.—Reserve with local Governments for repairs.					
Non-voted	14,500	..	—14,500	—5,405	—9,095
Intended to meet unforeseen expenditure debitable to different heads.					
Voted	68,500	..	—68,500	—38,566	—29,934
See H. Non-voted. Savings retained in Burma to meet expenditure on "Repairs—Buildings". See E. 8.					
I.—Establishments :					
I. 1.—Consulting Engineer to the Government of India :					
I. 1 (1).—Pay of Officers					
O. 33,000 }					
S. (a) —290 }	32,710	27,206	—5,504	—5,500	—4
Reduction in appropriation on account of abolition of post of Consulting Engineer.					
I. 1 (2).—Pay of Establishments	12,300	11,722	—578	—570	—8
I. 1 (3).—Other charges					
Non-voted	14,100	8,180	—5,920	—6,660	+640
See I. 1 (1).					
Voted	5,400	4,968	—432	—930	+498
I. 2.—Road Engineer with the Government of India.					
I. 2 (1).—Pay of Officers	22,700	23,400	+700	+710	—10
Charges are recovered from the Road Development Fund. See B. 1 and R. 2.					
I. 2 (2).—Pay of Establish- ments	9,000	8,187	—813	—810	—3
See I. 2 (1).					
I. 2 (3).—Other Charges					
Non-voted	6,300	2,322	—4,178	—3,480	—698
Reduction in appropriation on account of less touring. See also I. 2 (1).					
Voted	16,200	2,852	—13,348	—11,380	—1,968
Reduction in appropriation on account of absence of expenditure on travelling allowance to members of the Standing Committee on Roads and on issue of Indian Road Magazine. See I. 2 (1).					
I. 3.—Superintending Engineers and Special Officers with Establishments.					
I. 3 (1).—Pay of officers					
O. 51,600 }					
S. (a) —1,170 }	50,430	55,630	+5,200	+5,245	—45
I. 3 (2).—Pay of Establish- ments	48,300	46,522	—1,778	—1,200	—578
I. 3 (3).—Other Charges					
Non-voted	9,200	5,792	—3,408	—3,250	—258
Voted	16,700	12,628	—4,072	—3,030	+958
Excess occurred in Central India owing to allocation of contingent charges between I. 3 (3) and I. 4 (3).					

Major Head and Sub-head.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving.—	Net reappro- priation or surrender.	Remainder un- adjusted. + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
I.—Establishments—contd.					
I. 3 (4).—Adjustment of the proportionate share of the cost between Rajputana and the S. W. L. Agency					
Non-voted	6,100	7,556	+1,456	..	+1,456
Result of increased works and repairs in Western India States Agency.					
Voted	—6,100	—7,556	—1,456	..	—1,456
Mainly to more credit received from Western India States Agency.					
I. 4.—Executive Establishments					
I. 4 (1).—Pay of officers					
Non-voted O. 32,300 } S. (a) —597 }	31,493	31,010	—483	—349	—134
Voted	62,100	50,990	—11,110	—10,082	—1,028
I. 4 (2).—Pay of Establish- ments					
Non-voted O. 26,500 } S. (a) —476 }	26,024	25,462	—562	+1,093	—1,655
Voted	2,31,600	2,00,961	—30,639	—27,658	—2,981
I. 4 (3).—Other Charges					
Non-voted O. 37,900 } S. (a) —93 }	37,807	28,134	—9,673	—7,586	—1,757
Reduction in appropriation mainly to meet the cost of Persian Gulf Allowance to establish- ments (Rs. 2,700) under I. 4 (2) and on account of non-utilisation of provision of allowance to temporary supervisor for Kuwait work (Rs. 2,950). Final saving also occurred in Persian Gulf Sub-Division under contingencies and other heads, which were not foreseen for surrender.					
Voted	1,07,300	76,141	—31,159	—26,005	—5,154
I. 5.—Other establishments (including establishment charges incurred in England).					
I. 5 (1).—Other Indian charges					
Non-voted . . . . .	..	220	+220	+220	..
Unforeseen payment of fees to the architect in Delhi Province.					
Voted	84,100	70,267	—13,833	—11,913	—1,920
I. 5 (2).—English charges					
Non-voted	10,700	59,747	+49,047	+5,120	+36,927
Connected with adjustment in India of leave salaries and overseas pay drawn in England of officers belonging to or previously serving in various Public Works Divisions. Adjustment is made in India usually by debiting this sub-head and crediting sub-head M. Final charges appear under sub-head N. 2. Excesses occurred in Persian Gulf Sub-Division (Rs. 17,825) and Central India (Rs. 16,150) owing to leave salaries, etc., not provided for. These are covered by savings under M. and provision under N. 2. Expenditure includes also Rs. 2,346 connected with Road Engineer, which is recoverable from Road Development Fund. See R. 1 and R. 2.					
Voted	5,200	..	—5,200	—5,200	..

No necessity arose for the payment.

(a) sanctioned in March.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess+ Saving—.	Net reappropriation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.

I.—Establishment—*contd.*

I. 6.—Establishment Charges credited to other Governments, Departments, etc. :

I. 6 (1).—Military Engineer
Services :I. 6 (1) (1).—N. W. F. Pro-
vince

Non-voted	12,100	5,970	—5,130	—6,365	+235
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See Note 4.

Voted	4,95,700	4,98,036	+2,336	—24,903	+27,139
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See Note 4.

I. 6 (1) (2).—Baluchistan

Non-voted	300	353	+53	..	+53
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Voted	1,09,600	1,33,847	+24,247	+22,311	+1,936
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See Note 4.

I. 6 (1) (3).—Other Areas

Non-voted	51,700	43,012	—8,688	—8,687	+199
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Voted	4,800	4,283	—517	—513	—4
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I. 6 (2).—Delhi Capital

Non-voted	1,200	5,912	+4,712	+3,354	—642
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See Note 4.

Voted	4,80,600	6,72,847	+1,83,247	+2,53,609	—70,362
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See Note 4.

I. 6 (3).—Madras Government

Non-voted	5,300	5,322	—478	—425	—53
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Voted	15,000	11,126	—3,874	—4,099	+225
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See Note 4.

I. 6 (4).—Bombay Government

Non-voted	18,700	24,748	+6,048	+148	+5,900
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See Note 4.

Voted	69,000	67,199	—1,801	—9,388	+7,587
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See Note 4.

I. 6 (5).—Bengal Government

Non-voted	7,000	4,758	—2,242	—2,153	—89
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Voted	90,900	87,833	—3,017	—23,493	+476
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See Note 4.

I. 6 (7).—Punjab Government

Non-voted	308	+308	+174	+132
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Voted	308	+308	..	+308
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See Note 4.

I. 6 (8).—Barua Government

Non-voted	3,000	4,156	+1,156	—762	+1,858
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See Note 4.

Voted	11,900	14,893	+3,093	—3,710	+8,813
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See Note 4.

I. 6 (9).—Hihar and Orissa Gov-
ernment

Non-voted	2,000	5,766	+3,766	—548	+4,314
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See Note 4.

Voted	12,300	17,533	+5,533	—1,906	+7,441
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See Note 4.

I. 6 (10).—C. P. Government

Non-voted	3,100	3,120	+20	—692	+612
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See Note 4.

Voted	1,300	720	—580	—725	+145
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Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—	Net reapportionation or surrender.	Remainder unadjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
I.—Establishments—contd.					
I. 6 (11).—Assam Government					
Non-voted	1,300	1,917	+617	-300	+917
	See Note 4.				
Voted	9,700	5,061	-4,639	-3,500	-1,139
	See Note 4.				
I. 6 (12).—Kashmir Durbar (Gilgit Works)	24,000	23,882	-118	-0-0	+0,482
Surrender of anticipated savings made in February 1932 proved excessive. See Note 4.					
I. 6 (13).—Kachhwar Consolidated Local Fund	37,600	21,753	-15,847	-12,700	-3,147
	See Note 4.				
I. 6 (14).—Mayo College Fund, Ajmer	400	..	-400	..	-400
Non-adjustment of share of cost of college overcost.					
I. 6 (15).—Coorg Government					
Non-voted	..	30	+30	+31	-1
Voted	100	23	-77	-73	-4
I. 7.—Deduct—Establishment charges recovered from other Governments, Departments, etc.					
Non-voted	..	-8,869	-8,869	-8,860	-9
No provision was originally made in the Persian Gulf Sub-division considering small recovery expected on this account.					
Voted	-40,900	-43,251	-2,351	-4,730	+2,379
Excess occurred in Hyderabad due to adjustment of a portion of anticipated recoveries under other heads.					
J.—Tools and Plant:					
J. 1.—New Supplies.					
Non-voted	800	853	+53	..	+53
Voted	71,800	35,095	-36,705	-35,117	-1,588
Reduction in appropriation mainly in Central India owing to postponement of the purchase of two steam road rollers.					
J. 2.—Repairs and Carriage					
Non-voted	900	175	-725	-609	-123
Voted	66,200	27,801	-38,399	-35,505	-2,894
Reduction in appropriation mainly in Delhi Province due to erroneous provision. Savings occurred chiefly in Rajputana as several parts of steam road roller indented for through the Indian States Department were not delivered before the end of the year.					
J. 3.—Tools and Plant Charges credited to Other Governments, Departments, etc.					
Non-voted	11,800	3,071	-8,729	-4,574	-2,155
Less expenditure on works and repairs than anticipated. Final saving mainly in Bombay.					
Voted	1,09,500	1,04,098	-5,402	-11,374	+5,072
Excess occurred mainly in Delhi Province owing to increase in the rate of charge from 1 to 1·5 per cent. The reduction in appropriation in Delhi (Rs. 5,225) was not justified.					
J. 4.—Deduct—Tools and Plant Charges recovered from other Governments, Departments, etc.					
Non-voted	..	..	..	-1,103	+1,103
It has been explained that the provision was not asked for by the local officer.					
Voted	-3,200	-3,744	-544	-220	-324

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation or surrender.	Remainder unadjusted + or —	
	Ra.	Ra.	Ra.	Ra.	Ra.	
K.—Grants-in-aid, Contributions, etc.						
Non-voted	4,700	5,528	+828	+1,512	-684	
Includes Rs. 600 on account of passage contribution of Road Engineer recoverable from Road Development Fund. See B. 1 and R. 2.						
Voted	2,67,900	2,15,647	+47,747	+47,353	+394	
Additional funds required in North-West Frontier Province to meet unanticipated civil share of expenditure on an over-bridge. Expenditure includes.						
Rs. 1,300 on account of installing a road in Hyderabad, to be met out of subvention to Road Development Fund. See S.						
L.—Suspense :						
L. 1.—Stock.						
L. 1 (1).—Charges	1,36,800	99,752	—37,018	+2,020	—39,038	
Savings occurred mainly in Andamans and Nicobar Islands as fewer stores were purchased on account of economy.						
L. 1 (2).—Deduct—Issues to works and other credits	—1,23,000	—1,34,479	—1,479	—19,787	+18,308	
Mainly in Andamans owing to less issues as works were curtailed.						
L. 2.—Other suspense Accounts :						
L. 2 (1).—Charges						
Non-voted	40,000	59,760	—240	—13,500	+13,260	
Reappropriation to meet expenditure on a new electric plant at Bhubair (See A. 4. Non-voted) caused the final excess.						
Voted	5,61,500	3,85,809	—1,75,691	—1,83,402	+7,711	
Reduction in appropriation mainly in Delhi Province due to change in the incidence of charges to Grant No. 97—Delhi Capital Outlay.						
L. 2 (2).—Deduct—Recoveries						
Non-voted		—2,35,781	—2,35,781	—81,765	—1,54,016	
Appropriation on account of transfer of expenditure on E. M. plant outstanding under miscellaneous P. W. Advances to appropriation for Political. Final savings due to transfer of amounts lying in deposit on account of receipts of E. and M. Plants against expenditure outstanding under Suspense.						
Voted		—7,25,500	—5,89,130	+1,36,370	+1,78,134	—39,764
See L. 2 (1) for reduction in appropriation. Savings occurred in Andamans and Nicobar Islands (Rs. 12,840) due to purchase of more articles for pumping plant in March 1932 adjusted by debit to work and credit to suspense and in Bengal (Rs. 11,877).						
M.—Deduct—English cost of Stores and Establishment.						
Non-voted		—19,700	—61,491	—41,791	—3,131	—38,671
See I. 5 (2) Non-voted.						
Voted		—5,900	—2,042	+3,158	+5,200	—2,042
See I. 5 (2) Voted.						
N.—Expenditure in England (At Par, £ 1 = Rs. 13½)						
N. 1.—Stores		47,000		—47,000		
Grant was Government forecast, but no indents received owing to postponement of the works in connection with which the stores provided for would have been required.						
N. 2.—Establishment						
Non-voted		30,000	61,133	—18,517	—10,860	—7,957
Savings mainly provision for leave salaries not utilised.						
Voted		24,000	2,032	—21,968	—21,000	—968
Grant based on forecast from India apparently provided for certain leave salaries which however, proved chargeable to Grant No. 97 in accordance with the payment authorities. Leave salary of only one officer who arrived on leave during the year was charged here in addition to a small sum paid to an officer in respect of a short period of leave continued from the previous year.						
N. 3.—Sundry items						
Non-voted		1,000		—1,000	—1,000	
Voted		8,000	6,525	—1,475	—1,000	—475
O.—Loss or Gain by Exchange						
Non-voted			274	+274	+432	—208
Voted			10	+10	+70	—60

Major Head and Sub-head.	Final Appropriation.	Actual Expendi- ture.	Excess + Saving—	Net reappro- priation or surrender.	Remainder un- adjusted + or —.	
	Ra.	Ra.	Ra.	Ra.	Ra.	
P.—Reserve for unforeseen Works and Repairs						
Non-voted O. 80,200 } S. (a)—2,40,000 }	—2,52,800 See Note 2.	..	+2,52,800	+3,16,089	—56,289	
Voted	2,96,700 See Note 2.	..	—2,96,700	—2,96,156	—544	
Q.—Block Grant for expenditure on Road Development	1,01,00,000	1,02,00,768	+1,00,768	..	+1,00,768	
Adjustment under this head is made with the approval of the Finance Department. See Important Comments.						
R.—Deduct—Amount to be recovered from the Road Development Fund :						
R. 1.—India						
Non-voted	—20,800	—26,322	+3,478	+2,770	+768	
Voted	—25,200	—12,240	+12,960	+12,100	+770	
R. 2.—England	—2,000	—3,346	—346	—140	—206	
S.—Deduct—Amount not from sub- vention from the Road Develop- ment fund . . . . .	..	—1,63,851	—1,63,851	—2,22,179	+38,329
See B. 6 and K.						
Totals {	Gross	11,96,361	12,24,239	+27,878	+92,223	—64,345
	Deductions	—51,500	—3,34,809	—2,83,809	—92,223	—1,91,686
	Net	11,44,861	8,89,430	—2,55,431	..	—2,55,431
	Gross	2,35,63,600	2,21,27,369	—14,36,231	—14,56,623	+22,392
	Deductions	—9,23,600	—9,39,090	—15,496	—63,392	+57,896
	Net	2,26,40,000	2,11,88,273	—14,51,727	—15,12,015	+60,288

(a) Sanctioned in March.

NOTES.

The final saving in the non-voted appropriation occurred mainly under Sub-head L. 2. (2) (Rs. 1,54,016) owing to adjustment of amount lying in deposit on account of receipts of L. and M. Plant against the expenditure outstanding under Miscellaneous Public Works Advances. Final voted excess is mainly the result of under-estimation of blockgrant Sub-head Q. (Rs. 1,00,768).

2. Sub-head P.—Represents the "Reserve" with the Government of India. The operations on the "Reserve" during the year were as follow :—

	Voted. Ra.	Non-voted. Ra.
Original provision for "Reserve"	2,96,700	80,200
Add.—Amount withdrawn to "Reserve" from Provin- ces and Areas—		
(a) At the time of communicating the annual allotments	11,59,051	1,75,665
(b) From time to time	20,41,245	3,14,769
Total	34,96,996	5,70,024

Deduct—Amount allotted to Provinces and Areas from
time to time (Details of new works with expenditure
against them are given below—Vide note 3)

	19,96,452	1,73,745
Amount surrendered to Government	15,00,544	3,96,289
Balance lapsed	15,00,000	3,40,000
	344	56,289

3. Details of amount allotted for new works out of the grant kept in the Reserve with expenditure against each :—

Name of Works.	Allotment.	Expenditure.
	Rs.	Rs.
DELHI PROVINCE.		
Construction of a Church at New Cantonment	11,500	8,404
Preliminary Project for Branch Laboratory at Izzatnagar	5,000	7,047
VICEROYAL ESTATES, SIMLA AND DELHI.		
Compensation granted under Workmen's Compensation Act	1,950	1,950
PERSIAN GULF SUBDIVISION.		
Providing engine room equipment and electric light and fan points in the residence of Hon'ble the resident at Persian Gulf	15,140	..
Electrification of Agency Building at Kuwait	3,680	..
Construction of masonry tanks at Subzaiad and Naldi	11,088	..
Constructing Consulate Building at Ahwaz	19,313	19,313
NORTH-WEST FRONTIER PROVINCE.		
Renewals of the walls and other improvements to the Central Jail, Peshawar	20,000	47,415
Construction of a bungalow for the Superintendent of Police, Bannu	13,100	13,483
Construction of an overbridge near Deans Hotel, Peshawar	50,000	50,000
BOMBAY.		
Constructing a block of three class rooms for the Vernacular Girl School at Baroda	3,000	2,604
Constructing new quarters for the Sub-Medical Officer at Sadra	5,485	5,385
Making additions and alterations to the quarters of the Medical Officer and the Senior Compounder at Sadra	5,758	5,757
Improvements to the Pilgrims' Camp at Karachi	1,250	1,229
Additions and Alterations to the Political Bungalow at Aden	4,183	3,307
Other allotments of less than Rs. 1,000 each	2,265	1,737

4. *Pro rata Distribution*.—Civil works relating to the Central Government are generally carried out through the agencies of Provincial Governments and the Military Department by the establishments employed under those Governments and that Department. The total expenditure on account of establishment charges is distributed between the Central Government, Provincial Government and the Military Department usually on the basis of actual outlay of the year on the works of the respective authorities. This is known as *pro rata* distribution. Any special establishment, wholly employed on a work is, however, entirely charged to that work and is not included in the *pro rata* calculation.

Pro rata share varies with works expenditure and cannot be accurately estimated until the work charges for the year are definitely ascertained. It is this difficulty in estimating which is responsible for the large variations under sub-heads "I. 6 (1) to I. 6 (15)".

Similar remarks apply to the charges on account of ordinary tools and plant used in the Public Works Department. The cost of special tools and plant, machinery, etc., required for a particular work or project is treated as a direct charge to the work or project concerned.

The following table shows the expenditure on Works, Establishment and Tools and Plant for the last four years:—

(Figures in thousands of rupees.)

	1928-29.	1929-30.	1930-31.	1931-1932.
Works.	1,26.06	1,34.76	1,33.77	96.43
Establishment	27.08	25.16	25.91	23.45
Tools and Plant	2.87	2.60	2.53	1.69

5. No important new supplies of Tools and Plant (estimated to cost more than Rs. 50,000) have been reported.

STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS.

ORIGINAL WORKS—BUILDINGS.

Serial No.	Service.	Grant or Appropriation.	Expenditure.	Balance.			Net reappropriation or surrender.	Remainder unadjusted + or —.
				Unexpended.	Excess.			
		Rs.	Rs.	Rs.	Rs.		Rs.	Rs.

I.—Major Works above Rs. 50,000 for which specific provision was made in the Budget.

(a) Estimated to cost above Rs. 50,000.

DELHI PROVINCE.

1. Furnishing Gazetted Officers' Bungalows 10,000 432 9,568 .. —9,570 +2
Estimate Rs. 2,14,000; expenditure to 31st March 1932, Rs. 1,41,019; in progress.
2. Furnishing clerks' quarters, New Delhi 30,000 28 29,972 .. —30,000 +28
Estimate Rs. 1,94,920; expenditure to 31st March 1932, Rs. 1,21,203; in progress.
3. Furniture for the residence of His Excellency the Commander-in-Chief and staff quarters attached thereto in New Delhi 10,000 325 9,672 .. —10,000 +328
Estimate Rs. 1,53,400; expenditure to 31st March 1932, Rs. 1,42,638; completed.
4. Stabling for orthodox and unorthodox clerks' quarters in New Delhi 20,000 252 19,748 .. —19,748 ..
Estimate Rs. 1,60,000; expenditure to 31st March 1932, Rs. 1,36,924; completed.
5. Construction of mess-halls' quarters in New Delhi 60,000 18,994 41,006 .. —41,006 ..
Estimate Rs. 6,00,000; expenditure to 31st March 1932, Rs. 5,57,032; completed.
6. Forest Research Institute Buildings 1,60,000 50,072 1,09,928 .. —1,08,220 —1,708
Revised estimate Rs. 1,00,12,200; expenditure to 31st March 1932, Rs. 20,97,912; completed.
7. Protection from theft and trespass the Secretariat buildings, New Delhi 7,000 6,187 813 .. —780 —33
Estimate Rs. 59,800; expenditure to 31st March 1932, Rs. 55,335; completed.

Serial No.	Services.	Balance.				Net reapprop- iation unadjusted or surrender.	Remainder unadjusted + or —
		Grant or Appropriation.	Expendi- ture.	Unex- pended.	Excess.		
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.

(b) Originally estimated to cost Rs. 50,000 or less but now estimated to cost above Rs. 50,000.

Nil.

II.—Other Major Works for which specific provision was made in the Budget.

16. All works collectively 99,500 60,047 39,453 .. —37,677 —1,776

III.—Major Works for which specific provision was not made in the Budget.

DELHI PROVINCE.

17. Heating and cooling the Imperial Secretariat Buildings, New Delhi —3,277 3,277 .. —3,625 +348

Estimate Rs. 7,35,000; expenditure to 31st March 1932, Rs. 4,60,822; completed.

18. Quarters for the Viceregal Staff outside the Viceregal Estates, New Delhi 1,732 .. 1,732 +1,715 +17

Estimate Rs. 6,60,850; expenditure to 31st March 1932, Rs. 6,16,925; completed.

19. Two Gazetted Officers' Bungalows 548 .. 548 +514 +34

Estimate Rs. 62,600; expenditure to 31st March 1932, Rs. 53,900; completed.

20. Construction of new General Hospital to serve both Old and New Delhi 1,619 .. 1,619 +1,610 —191

Estimate Rs. 45,000; expenditure to 31st March 1932, Rs. 45,412; in progress.

21. Construction of a Church at New Cantonment 8,404 .. 8,404 +9,070 —666

Estimate Rs. 2,38,800; expenditure to 31st March 1932, Rs. 2,02,872; completed.

22. Construction of new Police Station in Fais Bazar, Delhi 136 .. 136 — +136

Estimate Rs. 2,00,000; expenditure to 31st March 1932, Rs. 1,55,601; in progress.

23. Construction of 3 Police Posts in New Delhi 67 .. 67 +100 —33

Estimate Rs. 1,59,400; expenditure to 31st March 1932, Rs. 1,57,257; completed.

24. Preliminary project for branch laboratory at Izzatnagar 7,047 .. 7,047 +7,720 —673

Estimate Rs. 1,36,700; expenditure to 31st March 1932, Rs. 1,34,148; in progress.

25. Construction of additional medical quarters in New Delhi 2,619 .. 2,619 +2,700 —81

Estimate Rs. 26,000; expenditure to 31st March 1932, Rs. 26,348; in progress.

		Balances.					
Serial No.	Service.	Grant or Appropriation.	Expenditure.	Unexpended.	Excess.	Net reappropriation or surrender.	Remainder unadjusted + or —
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ANDAMAN AND NICOBAR ISLANDS.							
26.	Renewal of pumping plant for Aberdeen and Cellular Jail water supply . . .	"	26,967	"	26,967	+9,990	+16,977
Estimate Rs 27,440 (revised) ; expenditure to 31st March 1932, Rs. 26,967 ; in progress.							
RAJPUTANA.							
27.	Constructing a new Civil Inspection Bungalow at Ajmer . . .	"	35,262	"	35,262	+36,124	-562
Estimate Rs. 47,039 ; expenditure to 31st March 1932, Rs. 35,262 ; in progress.							
NORTH-WEST FRONTIER PROVINCE.							
28.	Construction of four quarters for Civil Officers at Peshawar . . .	"	352	"	352	"	+352
Estimate Rs. 1,47,396 ; expenditure to 31st March 1932, Rs. 1,41,048 ; completed.							
29.	Construction of Court Offices and quarters for Extra Assistant Commissioner and Tehsil officials at Charsadda . . .	"	-36	36	"	"	-36
Estimate Rs. 42,120 ; expenditure to 31st March 1932, Rs. 38,455 ; completed.							
30.	Renewals of the walls and other improvements to the Central Jail, Peshawar . . .	"	47,415	"	47,415	+47,000	+415
Estimate Rs. 1,08,974 ; expenditure to 31st March 1932, Rs. 1,00,962 ; completed. Further charges to come.							
31.	Construction of two married quarters for officers at Nathlegall . . .	"	-3	3	"	"	-3
Estimate Rs. 60,174 ; expenditure to 31st March 1932, Rs. 60,025 ; completed.							
32.	Extension of the Jail and Factory and reconstruction of the compound wall at Dehra Ismail Khan . . .	"	156	"	156	"	+156
Estimate Rs. 2,96,838 ; expenditure to 31st March 1932, Rs. 2,51,602 ; completed. Further charges to come.							
33.	Construction of a new electric power and pumping station at Tank . . .	"	139	"	139	"	+139
Estimate Rs. 58,923 ; expenditure to 31st March 1932, Rs. 54,713 ; completed.							
34.	Construction of a bungalow for Superintendent of Police at Banru . . .	"	13,483	"	13,483	+13,100	+383
Estimate Rs. 20,790 ; expenditure to 31st March 1932, Rs. 13,483 ; in progress.							

Serial No.	Service.	Grant or Appropriation.	Expenditure.	Balance.		Net reappropriation or surrender.	Remainder unadjusted + or —.
				Unexpended.	Excess.		
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.

BOMBAY.

35. Improvements to Pilgrim's Camp at Karachi	..	1,229	..	1,229	+1,229	..
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Revised estimate Rs. 64,861; expenditure to 31st March 1932, Rs. 50,395; in progress.

BENGAL.

36. Purchasing a plot of Military land together with buildings thereon for the establishment of an observatory by the Indian Meteorological Department	—724	724	—724
--	----	----	------	-----	----	----	------

Estimate Rs. 48,811; expenditure to 31st March 1932, Rs. 48,811; completed.

BIHAR AND ORISSA.

37. Collection of materials for expansion scheme at Pusa	—1,716	1,716	—1,716
--	----	----	--------	-------	----	----	--------

Estimate Rs. 72,750; expenditure to 31st March 1932, Rs. 26,671; the project was abandoned and materials are being utilised on other works.

38. Extension of the Chief Inspector of Mines office, Dhanbad.	—54	54	—54
--	----	----	-----	----	----	----	-----

Estimate Rs. 34,100; expenditure to 31st March 1932, Rs. 22,137; in progress.

Military Engineer Services.

39. Construction of a Scouts post at Saranhal	5,021	..	5,021	+5,021	..
---	----	----	-------	----	-------	--------	----

Estimate Rs. 5,65,943; expenditure to 31st March 1932, Rs. 5,84,701; completed.

IV.—Minor Works.

40. All works collectively

Non-voted	..	54,900	99,672	..	44,772	+76,399	—31,627
Voted	..	5,46,800	5,12,614	34,186	..	—6,938	—27,248

Totals	{ Non-voted	3,39,700	2,63,600	76,100	..	—34,788	—41,912
	{ Voted	20,81,300	16,98,725	4,42,575	..	—4,30,532	—12,013

Statement of Expenditure on Important New Works.

Original Works—Communications.

Serial No.	Services.	Grant or Appropriation.	Expendi- ture.	Unex- pended.	Balance.		Remainder unadjusted + or —.
					Excess.	Net reappropriation or surrender.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.

I.—Major Works above Rs. 50,000 for which specific provision was made in the Budget.

(a) Estimated to cost above Rs. 50,000.

DELHI PROVINCE.

1. Road and road surface treatment in the New Delhi area . . .	15,000	..	15,000	..	—15,000	..
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Estimate Rs. 4,25,500; expenditure to 31st March 1932, Rs. 3,93,196; the allotment was withdrawn due to transfer of roads to the New Delhi Municipal Committee.

2. Construction of a road from Najafgarh Rohtak road junction to Sadar Bazar, Delhi . . .	12,000	4,586	7,314	..	—1,910	—5,404
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Estimate Rs. 76,600; expenditure to 31st March 1932, Rs. 75,321; in progress.

NORTH-WEST FRONTIER PROVINCE.

3. Widening the Grand Trunk Road from Pabbi to Attock . . .	10,000	10,215	..	215	..	+215
---	--------	--------	----	-----	----	------

Estimate Rs. 1,10,000; expenditure to 31st March 1932, Rs. 91,678; in progress.

4. Replacement of boat bridges on Peshawar—Shahkadr and Peshawar—Charnodda Roads by pile bridges . . .	1,25,000	1,33,941	..	8,941	+9,000	—59
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Estimate Rs. 8,45,309; expenditure to 31st March 1932, Rs. 8,02,400; completed. Further charges to come.

5. Construction of a link road between Kohat road and Grand Trunk Road via Chankani . . .	61,000	20,192	40,808	..	—41,000	+192
---	--------	--------	--------	----	---------	------

Estimate Rs. 1,85,988; expenditure to 31st March 1932, Rs. 1,45,785; completed.

(b) Originally estimated to cost Rs. 50,000 or less but now estimated to cost above Rs. 50,000.

Serial No.	Service.	Grant or	Expendi-	Balance.		Net	Remainder
		Appropriation.		Unex-	Excess.	reappropriation or Surrender	
		Ra.	Ra.	pended.	Ra.	Ra.	un-adjusted + or —, Ra.

II.—Other Major Works for which specific provision was made in the Budget.

6. All works collectively .	47,500	..	47,500	..	—36,124	—11,376
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III.—Major Works for which specific provision was not made in the Budget.

DELHI PROVINCE.

7. Painting surface of certain roads with bitumen in New Capital Area .	..	83	..	83	..	+83
---	----	----	----	----	----	-----

Estimate Ra. 89,000; expenditure to 31st March 1932, Ra. 89,868; completed.

8. Treating the surface of Paharganj road between Ajmer Gate Bridge and the Sadar Bazar crossing with bitumenised macadam .	..	—4	4	—4
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Estimate Ra. 85,660; expenditure to 31st March 1932, Ra. 83,716; completed.

9. Painting of certain provincial roads—Subventions from Central Road Development Fund .	..	96,432	..	96,432	+96,500	—68
--	----	--------	----	--------	---------	-----

Estimate Ra. 1,04,158; expenditure to 31st March 1932, Ra. 96,432; in progress.

CENTRAL INDIA.

10. Constructing a high level bridge over the Deb River in mile 74 of A. B. Road .	..	1,201	..	1,201	..	+1,201
--	----	-------	----	-------	----	--------

Estimate Ra. 1,12,500; expenditure to 31st March 1932, Ra. 1,201; in progress.

NORTH-WEST FRONTIER PROVINCE.

11. Construction of Shahbazgarhi Ruston Road to Pitao Malandri .	..	926	..	926	+933	—7
--	----	-----	----	-----	------	----

Estimate Ra. 3,81,528; expenditure to 31st March 1932, Ra. 1,32,688; completed.

12. Construction of a bridge over the Siran River at Baffa .	..	—375	375	..	—375	..
--	----	------	-----	----	------	----

Estimate Ra. 82,000; expenditure to 31st March 1932, Ra. 82,131; completed.

Serial No.	Service.	Grant or Appropriation.	Balance.		Net reappropriation or surrender.	Remainder unadjusted + or -
			Expenditure.	Unexpended.		
		Rs.	Rs.	Rs.	Rs.	Rs.
13.	Construction of a metal- led road from Hathian to Katiang via Landkh- war	..	66,119	..	66,119	+91,000 —24,881

Estimate Rs. 1,00,000 ; expenditure to 31st March 1932, Rs. 66,119 ; in progress.

V.—Minor Works.

14.	All works collectively	46,700	90,255	..	43,555	+65,967 —22,412
Total	Non-voted	61,000	20,192	49,808	..	—41,000 +192
	Voted	2,56,200	4,03,479	..	1,47,279	+2,09,991 —62,712

STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS.

ORIGINAL WORKS—MISCELLANEOUS.

I.—Major Works above Rs. 50,000 for which specific provision was made in the Budget.

(a) Estimated to cost above Rs. 50,000.

DELHI PROVINCE.

1.	Road lighting in the New Delhi Area	15,000	12,395	2,605	..	—2,550 —55
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Estimate Rs. 1,50,000 ; expenditure to 31st March 1932, Rs. 1,24,913 ; completed.

2.	Storm water drains in New Delhi Area	5,000	4,215	785	..	—835 +50
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Estimate Rs. 85,000 ; expenditure to 31st March 1932, Rs. 77,308 ; in progress.

(b) Originally estimated to cost Rs. 50,000 or less but now estimated to cost above Rs. 50,000.

Nil.

II.—Other Major Works for which specific provision was made in the Budget.

Nil.

III.—Major Works for which specific provision was not made in the Budget.

Nil.

IV.—Minor Works.

3.	All works collectively	22,700	20,419	2,281	..	—2,280 —31
Total		42,700	27,029	5,671	..	—5,635 —30

STORE ACCOUNT.

Name of Divisions.	Opening balance.	Receipts during 1931-32.	Issues during 1931-32.	Closing Balance.
	Rs.	Rs.	Rs.	Rs.
Delhi	8,932	—8,932	..	..
The balance of stock was transferred to Grant No. 97—Delhi Capital Outlay.				
Dehra Dun	10,846	1,783	7,441	5,189
The stores were counted departmentally and no notable discrepancies were reported. The sale of surplus stocks at reduced prices resulted in a loss of Rs. 1,069. The stock in hand was certified to be serviceable to the requirements of the Departments.				
Muktesar	4,615	—1,679	71	2,965
The stores were counted departmentally and no notable discrepancies were reported. The serviceable stock surplus to the requirements of the department amounted to Rs. 2,170 of which stock worth Rs. 1,414 is available for sale or transfer. Unserviceable stock reported to be worth Rs. 195.				
Simla Central	23,853	—23,853	..	..
The balance of stock was transferred to Grant No. 97—Delhi Capital Outlay.				
Viceroyal Estates	19,376	22,285	22,492	19,169
The stores were counted departmentally and no discrepancies were reported. The stock in hand was priced within the market rates and a profit of Rs. 54 was adjusted in the account for 1931-32. The stock surplus to the requirements which, in the opinion of the Divisional Officer, could be utilised on sanction of a big construction work amounted to Rs. 1,320.				
Ajmer Division	6,062	8,930	9,846	5,148
The stock was verified departmentally and no discrepancies were reported. The stock in hand on 31st March 1932, none of which was unserviceable or surplus to the requirements, was priced within the market rates and the profit of Rs. 385 was adjusted in the account for 1931-32.				
Central India Division	1,427	9,018	5,411	5,064
The stores were counted departmentally and no notable discrepancies were found. The stock in hand on 31st March 1932 reported to consist of serviceable materials and for the reasonable requirements of the department, was priced within the market rates and resulted in a loss of Rs. 76 adjusted in the account for 1931-32.				
Andaman and Nicobar Island Division	59,878	76,280	66,944	69,314
Stock registers for the division are audited locally. Review of register of stock for the half year ending 31st March 1932 and that of the previous year was not received for audit nor was any report of actual counting of stores made to audit. Stores reported surplus to the requirement of the department amounted to Rs. 10,000 a list of which is being circulated to all departments with a view to utilise the same. Stock in hand consisted of unserviceable stores worth Rs. 1,500 and serviceable stores in excess of requirements Rs. 5,000.				
Bengal (Sikkim)	9,700	15,813	17,622	7,991
The stock was verified by the Assistant Engineer in charge and found correct. There was no loss of stock due to depreciation or otherwise, on the contrary there was a profit of Rs. 114 after revaluation according to future issue rates and is included in the receipts. See Review below.				
Assam	9,620	1,939	2,104	9,369
The stock was verified by the Executive officers of the Departments and a loss of Rs. 86 was reported as due to depreciation by which the closing balance was reduced. The returns of stock for the year ending 30th September 1931 were audited by the Audit Officer.				
The total closing balance was further reduced by Rs. 675 at the end of July 1932.				
Review of Stock in Sikkim.—The review was made by the Political Officer, Sikkim. The entire receipts of stock during the year 1931-32 aggregating Rs. 15,813 were obtained only by purchase of the explosives (Rs. 12,210) for special repairs to certain roads and other materials (Rs. 3,603). The necessity for keeping heavy balance of stock in reserve is due to the remoteness of the Division from the market. The stock limit was reduced to Rs. 8,000 with effect from 1st April 1932, and endeavours are being made by the Engineer in charge to reduce further the reserve of stock. The stock accounts were last audited by the Inspecting staff at the last inspection of the Division in May 1932 but no important defects were noticed.				

Note on Stores Accounting.

Stores procedure.—Public Works Department stores comprise the following classes :—

- (1) Stock, or general stores,
- (2) tools and plant,
- (3) road metal and
- (4) materials charged direct to works.

For these, as a general rule, quantity accounts are maintained and in some cases, as for stock, or general stores, accounts in money values are also kept. The stores accounts given above relate only to the first category. As far as possible, material specially purchased for particular works is transferred to these works and the cost debited direct to them. Divisional Officers are to have stock taken throughout their divisions at least once a year, and it is prescribed that important stores should as a rule be counted by an officer not below the rank of a Subdivisional Officer. The Divisional Officer in conducting his half yearly (or annual) review of the stock returns has to see that stores are priced in accordance with rules, that stocks are taken periodically by responsible officers and that additions to stock are regulated by the requirements of the near future. The half yearly (or annual) returns and the review are audited either locally or at the Audit headquarters office. There is also a concurrent monthly check in the Divisional office of the stock transactions of the month. Once a year the Divisional Officer has to furnish a statement to the Audit Office certifying the details of closing balances of his stock and that, subject to exceptions to be stated, none of the materials stocked are in excess of the probable requirements of the works of the Division for the subsequent twelve months. Local Governments fix the money limit (the "reserve stock limit") beyond which stock may not be purchased or manufactured without specific sanction. Deficiencies in the final verification are brought to account at once and if there has been any fall in the market value, the balances of stock are written down accordingly. The accounts, however, are not maintained in a form from which it is possible to ascertain readily except in special cases, to what extent losses of stock written off fall into the different classes (1) physical losses, (2) deterioration and (3) depreciation through a fall in market values.

IMPORTANT COMMENTS.

Administration of Residential Buildings.

1. *General.*—The financial results of the administration of residential buildings have not been mentioned in Appropriation Reports of recent years owing to the fact that rents were under revision as a result of the amendment in August 1927 of the Secretary of State's rule on the subject (Fundamental Rule 45). The matter was further held up pending the framing of Government of India rules within the Secretary of State's rule and Government ordered that in consequence financial accounts for the residences in New Delhi should be prepared from 1929-30.

The practical result of the changes may be expressed in general terms as follows. Under the previous rule standard rent was fixed at $3\frac{1}{2}$ per cent. of capital cost (for interest) for buildings built and occupied before 1922 and higher rates for later buildings, plus an allowance for maintenance and repairs which might be based on experience. Sanitary and other fittings were separately assessed. The revised rule fixed a maximum rent limit of 6 per cent. of capital cost which, for this purpose, would include the cost of sanitary, water supply and electric installations or fittings but exclude the cost of the site and expenditure on its preparation. In New Delhi the cost of boundary walls, and of roads and drains within compounds has not been included in capital cost for the purpose of working out standard rent, nor does the capital cost include any share of Public Works Departmental charges involved in construction, such as cost of establishment or tools and plant utilised. To determine the commercial cost to Government of supplying residences, the cost of acquiring and preparing the site and the departmental charges should be taken into consideration.

NEW DELHI.

2. *General results for New Delhi.*—The only accounts which have been so far prepared to exhibit the financial results of the administration of residential buildings in New Delhi have been those for 1929-30 prepared by the late Central Accounts Officer, Public Works Department. The accounts for 1930-31 and 1931-32 have not so far (February 1933) been prepared, and the question is under consideration whether in the meantime the 1929-30 accounts provide sufficient information regarding the administration of residential buildings in New Delhi for the purpose of exhibiting the general results and of drawing attention to such apparent defects of administration as may be remediable for the time being. The following table gives the general results for the year extracted from these accounts :—

NEW DELHI RESIDENTIAL BUILDINGS, 1929-30.

Category.	Capital cost (including site, etc.)	Actual Realisa- tions.	Actual cost of main- tenance.	Net Receipts.	Percentage of 5 on 2.
1	2	3	4	5	6
	Lakhs of Rs.	Rs.	Rs.	Rs.	
(1) Presidents of Legislature	1.3	2,707	2,495	212	0.16
(2) Members of Executive Council*	7.4	13,546	9,425	4,121	0.56
(3) Officers Houses**	61.3	1,42,455	89,875	52,579	0.86
(4) Members of Legislatures	9.1	9,621	12,460	—2,839	—0.31
(5) Western Hostel	5.2	7,588	9,770	—2,182	—0.42
(6) Unorthodox Clerks	21.9	53,524	33,861	19,663	0.89
(7) Orthodox Clerks	43.7	1,84,343	78,288	1,05,955	2.42
Total	149.9	4,13,684	2,36,175	1,77,509	1.18

*Exclusive of residences of His Excellency the Commander-in-Chief, which is rent free, and residences of his staff, which were occupied for about 2 months only.

**Exclusive of three residences which were occupied rent free; also excludes 8 new residences for which capital cost and standard rent had not been determined and for which Rs. 387 rent was received.

3. The figure of capital cost (1.50 lakhs) includes cost of site and certain other charges not taken into account in assessing standard rent. It does not include departmental charges on establishment and tools and plant incurred on construction, which would come, at say 14 per cent., to 21 lakhs. Similarly, the expenditure on cost of maintenance does not include departmental charges which would come, at say 20 per cent., to Rs. 47,000.

4. *Net cost to Government.*—The total cost to Government on a commercial basis of housing its servants in New Delhi (other than those supplied with rent free residences) for 1929-30 may therefore be taken to be—

	Lakhs of Rs.
Interest at say 5 per cent. on 1.71 lakhs	8.5
Cost of maintenance	2.8
Less receipts	—4.1
Net cost	7.2

This figure does not include anything for the cost of planting or maintenance of trees, grass, hedges and shrubs, which is carried out by Government free of cost to the tenant.

It is doubtful if the results for the next two years will show any significant variation from this figure. Retrenchment and cuts in pay would tend to increase the cost, while improvements in details of administration, the changes alluded to in paragraph 9 below and increased letting out of residences to private individuals during the summer season will effect a decrease. The figure represents of course only the direct cost and does not take into consideration any set-off for allowances which might have had to be sanctioned if residences had not been provided.

5. *Cost of maintenance and repairs.*—In making estimates for cost of annual and special repairs to residences $1\frac{1}{2}$ per cent. of gross capital cost is generally allowed for the buildings themselves, $3\frac{3}{4}$ per cent. for water installations and $4\frac{1}{2}$ per cent. for electrical installations. These allowances should be more than ample when the buildings are still young and special repairs are few; a general fall in prices, such as has occurred since the construction of most of the New Delhi buildings should also increase the disparity between these estimates and the actual cost. The comparative figures for 1929-30 are—

	Rs.
(1) Estimate for annual cost of maintenance at standard rates	3,19,892
(2) Actual cost in 1929-30	2,36,175
(3) Percentage of (2) to (1)	74

The percentage corresponding to the last figure for orthodox clerks' quarters alone is the high one of 84 (see table in paragraph 8 below).

6. *Losses on orthodox chummeries.*—From the table in paragraph 2 it will be seen that residences for orthodox clerks are the most remunerative of all, bringing in a return of 2·4 per cent. (not taking into account interest charges) on the gross capital cost. Within this category, however, there is an unremunerative class of buildings, the chummeries for orthodox clerks costing $3\frac{1}{2}$ lakhs, of which the cost of maintenance (Rs. 5,420) has exceeded the realisations (Rs. 3,192). The 1926-27 Report (paragraph 103) mentions the poor return for these chummeries. Their unpopularity was then considered to be due to their high rents and defective catering arrangements. The Public Accounts Committee recorded that it was admitted that the cost of construction was excessive in comparison with the probable return but that they were being let out in the best way possible having regard to circumstances. Apparently the demand for this class of accommodation is small and it is doubtful if its conversion into any other type of accommodation would result in additional yields commensurate with the cost of conversion. If, however, the standard rents of all orthodox clerks' quarters, including these chummeries were pooled and redistributed on a plinth area basis the result would be a slight enhancement of the rents of the non-chummary quarters, which would then cover some of the loss on the chummeries.

7. In the case of residences for members of the Legislature and the Western Hostel also the realisations have been insufficient to cover the cost of maintenance for the year. The Audit Department has no constructive suggestions to make to improve the results.

8. *Reduced realisations owing to move of Government of India.*—The following table shows the relation between the total standard rent of each category or residence and the actual realisations, rent free residences again being excluded. (For convenience figures showing the percentage which the actual cost of maintenance bears to the estimates for maintenance alluded to in paragraph 5 are also included here).

NEW DELHI RESIDENTIAL BUILDINGS, 1929-30.

Category.	Actual realisations.	Total Standard Rent.	Percentage of (2) to (3).	Percentage of actual cost of maintenance to estimates.
1	2	3	4	5
(1) Presidents of Legislatures	2,707	7,541	36	87
(2) Members of the Executive Council	13,546	39,390	34	56
(3) Officers	1,42,455	3,28,050	43	71
(4) Members of Legislature	9,621	49,849	19	64
(5) Western Hostel	7,588	31,524	24	58
(6) Unorthodox clerks	53,524	1,17,716	45	75
(7) Orthodox clerks	1,84,243	2,55,958	72	84
Total	4,13,684	8,30,925	50	74

Thus realisations amounted to only 50 per cent. of the standard rent. The principal reason for this is the move of the Government of India to Simla for the greater part of the year. Rough calculations seem to indicate that the additional revenue which would accrue to Government if the Government of India were to extend the period of its stay in Delhi would amount to something of the order of half a lakh per month. This, however, is only one facet of a wider question, namely the cost of the move of the Government of India.

9. *Operation of the 10 per cent. rule.*—No Government servant can be required to pay more than 10 per cent. of his emoluments as rent. This limitation had no application in 1929-30 for categories, (1) and (2) of the table in the previous paragraph. For category, (3) a test check has been made to ascertain to what extent Government might be considered as having suffered a loss through occupation of its residences by individuals subject to the 10 per cent. rule if tenants on higher pay had been available. The results indicate that the loss on this account was roughly between Rs. 15,000 and Rs. 20,000 in the year. With regard to a certain amount of this, however, it is apparent that the loss is unavoidable to the extent that it relates to the operation of the 10 per cent. rule during the summer season when there is a great shortage of tenants. Further analysis seems

to show that the greater part of the loss under this head occurs with respect to the cheapest class of officers' quarters, namely class D, of which the standard rent is from Rs. 70 to Rs. 106 per month. Previously there was no inferior limit to the rate of pay of gazetted officers who might occupy these quarters and all non-gazetted Government servants, no matter how large their emoluments, were restricted to residences in categories, (6) and (7), the highest rents of which are Rs. 58 and Rs. 40 per month respectively. In 1931 the rules were amended sub-dividing the lowest class of gazetted officers into two, separating off those whose emoluments were less than Rs. 600 per month, for whom a separate set of residences would be allocated, and in January 1933, a further amendment was introduced making non-gazetted Government servants whose emoluments were Rs. 600 or more per month eligible for the lowest class of residences in category (3). These changes will reduce the losses through the operation of the 10 per cent. rule.

10. As detailed accounts have not been prepared for each residence coming under categories (6) and (7) it is not possible to state to what extent the application of the 10 per cent. rule has resulted in reduced rents being received under these categories. For the important category (7) of orthodox clerks' quarters there should, however, in ordinary years, i.e., when the 10 per cent. cut in pay is not operative, be little or no loss as the rules of allocation provide for the allotment of quarters in such a way that the 10 per cent. rule will not operate except for some of those whose emoluments are less than Rs. 160 per month.

11. *Unorthodox Clerks' quarters.*—The standard rent of unorthodox clerks' quarters, class C, which are intended to be occupied by Government servants receiving emoluments between Rs. 225 and Rs. 350 is Rs. 52 a month while the rent of the higher class (class B) of quarters is Rs. 42 a month only. There has been a considerable loss every year on unorthodox clerks' quarters, C class, as the rent liability of a Government servant is limited to 10 per cent. of his emoluments. It is a question for consideration if this loss cannot be avoided or at least reduced by pooling the rent of all classes of unorthodox clerks' quarters and redistributing it on the basis of the floor area occupied by each class of quarters.

12. *Occupation by private persons.*—Many residences are let out during the summer season to private individuals. It would be of interest if statistics could be furnished showing the realisations on this account from year to year. There is possibly some scope for the enhancement of revenue on this account, rents being adjusted for the purpose to a scale which will attract the maximum total realisations consistent with the ability of Government and the Municipal Committee to maintain essential services during the summer season.

13. It is not intended that a review at such length will be submitted in future Reports unless the Public Accounts Committee specially request that this should be done.

14. The original draft of these paragraphs was sent to the Chief Engineer in September and to the Government of India in November 1932 but as no replies have so far been received (February 1933) it has not been possible to incorporate their views on the subject.

Temporary diversions of allotments from the Road Development Account.

14. A resolution was adopted in the Legislative Assembly on the 3rd October 1931 to the effect that, in view of the financial stringency, the apportionment made among Governors' Provinces and Minor Administrations in the road development account might, in special circumstances and upon the advice of the Standing Committee on Roads, be made available as a temporary measure for expenditure on the ordinary maintenance of roads, provided that the local Government or the Administration concerned undertook to restore such sums at a later stage, when conditions rendered this possible, for approved schemes of development. The Government of India have not issued any general orders on this Resolution, but proposals for the temporary diversion from provincial shares in the road development account are considered by Government and orders passed in individual cases upon the advice of the Standing Committee of the Central Legislature and subject to the conditions specified in the Resolution. The following diversions have been sanctioned in 1931-32.

In Bombay a diversion of Rs. 16 lakhs to ordinary maintenance, being approximately the share of the provincial Government for one financial year, was sanctioned in October 1931. This amount was applied to maintenance during the year 1931-32 in addition to a sum of Rs. 16,80,516 from provincial revenues. On the motion of the Standing Committee on Roads sanction to this diversion was, in the first instance, made conditional upon submission by the local Government of a programme of the works which they would propose to undertake when, in due course, the diversion was restored to development. The local Government subsequently submitted this programme, but on reconsideration the Government of India decided with the advice of the Standing Committee that the conditions under which such a deferred programme would fail to be carried out were so hypothetical that its sanction at the present stage would be of little practical value and they have, accordingly, since waived this condition.

In the Punjab in March 1932 sanction was accorded to a diversion from the provincial share of a total sum of Rs. 8.26 lakhs during the financial years 1931-32 and 1932-33. Up to the end of 1931-32 Rs. 4.02 lakhs was diverted to ordinary maintenance and in addition a sum of Rs. 41.19 lakhs was applied to maintenance from provincial revenues. No condition regarding the submission of a deferred programme was made in this case.

In the case of the Central Provinces, a diversion was sanctioned in January 1932 of a sum of Rs. 2.5 lakhs from the provincial share in the road development account for expenditure upon the completion of certain roads, being works in progress before the institution of the road development account. No condition regarding the submission of a deferred programme was made in this case also.

Finally, in the case of Assam, sanction was accorded in February 1932 to the diversion of a sum of Rs. 87,000 from the provincial share towards the completion of the Shillong-Jaintiapur Road, being a work previously in progress in the provincial loan development programme and undertaken before the institution of the road development account. In this case the condition of the submission of a deferred programme was imposed and the

local Government submitted a programme accordingly which was approved by the Government of India. There was no expenditure against the diversion sanctioned as above during the year 1931-32.

Overpayment of Rs. 2,502 to a contractor.

15. According to the specification in the schedule of rates, which formed the basis of a certain contract, 30 cubic feet of cement mortar should have been used for every 100 cubic feet of cement masonry work, but it was noticed in audit that the contractor had actually used much a smaller proportion. The audit objection resulted in the rates of masonry work being revised according to the actual ratio of cement mortar to cement masonry work and the recovery of a sum of Rs. 2,502 in respect of the entire quantity of cement masonry work already done by the contractor.*

* Director of Army Audit.

GRANT No. 74.—SUPERANNUATION ALLOWANCES AND PENSIONS.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1932, compared with the Sum Granted, to defray the Expenses in connection with SUPERANNUATION ALLOWANCES AND PENSIONS.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation or surrender.	Remainder unadjusted + or —.
	Ra.	Ra.	Ra.	Ra.	Ra.

MAJOR HEADS "45—SUPERANNUATION ALLOWANCES AND PENSIONS", AND "45-A.—COMPUTATION OF PENSIONS FINANCED FROM ORDINARY REVENUE".

PAYMENTS IN INDIA—

A.—Superannuation and Retired Allowances

Non-voted	O.	1,90,000	}	4,00,000	3,97,356	—2,644	..	—2,644
	S. (a)	2,10,000						

The supplementary appropriation was sanctioned to meet the normal increase in pensions and pensions to retrenched personnel and also in view of the transfer of certain existing pensions from voted to non-voted category. See paragraph 14(I) of the Report.

Voted	O.	72,84,000	}	75,24,000	76,04,954	+80,954	—62,700	+1,43,654
	S. (b)	2,40,000						

The supplementary grant sanctioned to meet the anticipated increase in pension to retrenched personnel proved inadequate. The reduction of the provision in certain provinces mainly in Madras and Bengal was not fully realised owing to numerous retirements due to retrenchment towards the close of the year.

B.—Compassionate Allowances

Non-voted	O.	2,300	}	2,700	2,402	—298	..	—298
	S. (a)	400						
Voted	O.	1,54,700	}	1,62,700	1,87,586	24,886	+17,300	+7,586
	S. (b)	8,000						

Abnormal increase in the number of pensioners mainly in the Frontier Irregular Corps.

C.—Gratuities

Non-voted	O.	2,000	}	9,374	8,692	—682	..	—682
	S. (c)	7,374						
Voted	O.	1,10,800	}	1,26,800	1,09,354	—17,446	—6,500	—10,946
	S. (b)	16,000						

Mainly in Bombay (Ra. 8,760). It has been explained that the payments being of a fluctuating nature, accurate estimate is difficult.

D.—Indian Civil Service
Family Pensions

	O.	68,000	}	68,676	68,074	—602	..	—602
	S. (a)	676						

E.—Transfer to the Indian
Civil Service (Non-European
Members) Provident
Funds

	O.	..	}	3,58,724	4,44,482	+85,758	..	+85,758
	S. (a)	3,58,724						

In Madras (Ra. 96,881), provision having been made under a misapprehension under sub-head L counterbalanced by savings elsewhere owing to fewer transfers. See Note 3.

(a) Sanctioned in March.

(b) Voted in February.

(c) Sanctioned in February—March.

Major Head and Sub-head.	Final grant or appropriation.	Actual expenditure.	Excess + Saving—	Net reappropriation or surrender.	Remainder unadjusted + or—
	Rs.	Rs.	Rs.	Rs.	Rs.
F.—Pensions paid in respect of the Bengal, Bombay (Provident Branch) and Madras Civil Funds :					
O. 21,500	} 17,600	16,519	—1,081	..	—1,081
S. (a) —3,900					
Debits on account of pensions paid by the Kenya Colony in January 1932 adjusted in the accounts for 1932-33.					
G.—Pensions and Allowances paid in respect of other Provident Funds :					
Non-voted O. 60,800	} 66,745	60,780	—5,965	..	—5,965
S. (a) 5,945					
Mainly in Bombay (Rs. 7,312), the appropriation made to meet any cases of refunds on account of Indian Civil Service (Non-European Members) Provident Fund having not been utilised.					
Voted	1,00,900	2,24,455	+1,23,555	+35,620	+87,935
Mainly in the office of the Accountant General, Central Revenues (Rs. 47,057) on account of contribution payable on the special Provident fund for the Press employees, funds for which could not be arranged as the statements of the employees' emoluments, on which contribution is based were not received before the close of the year, and in the accounts of the Audit officer, Indian Stores Department (Rs. 38,167) owing to adjustment of arrear bonus in the accounts for March 1932 Supplementary.					
H.—Pensions, etc., under war risk compensation scheme					
	50,840	37,450	—13,350	—12,110	—1,231
Non-drawal and termination of pension necessitated the reduction in appropriation, mainly in Bengal (Rs. 8,000).					
I.—Equated Payments of commuted value of pensions charged to Capital:					
I. 1.—Capital:					
Non-voted O. 58,000	} 59,400	59,352	—48	..	—48
S. (a) 1,400					
Voted	7,24,000	7,23,609	—391	..	—391
I. 2.—Interest:					
O. 7,85,000	} 7,82,000	7,81,865	—135	..	—135
S. (a) —3,000					
J.—Commuted Value of Pensions Financed from Ordinary Revenue:					
Non-voted O. 2,25,000	} 87,000	28,412	—58,588	..	—58,588
S. (a) —1,38,000					
See sub-head E.—Non-voted in Grant No. 96.					
Voted O. —1,75,000	} 64,000	2,78,609	+2,14,609	+41,777	+1,72,922
S. (b) 2,39,000					
See sub-head E.—Voted in Grant No. 96.					

The supplementary grant of Rs. 2,39,000 was obtained to cover excess anticipated on the basis of recorded expenditure for first seven months of the year, i.e., up to October 1931. On the basis of expenditure recorded up to December 1931, a further additional appropriation of Rs. 2,04,000 was applied for on 13th February 1932, but funds to the extent of Rs. 1,82,223 could not be provided owing to the lateness of the application.

(a) Sanctioned in March.

(b) Voted in February.

Major Head and Sub-head.	Final Appropriation.	Actual Expendi- ture.	Excess + Saving —.	Net reapprop- riation or surrend- er.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
K.—Miscellaneous Pensionary Pay- ments:					
<i>Non-voted O.</i>					
S. (a) 14,500 }	14,500	13,333	—1,167	..	—1,167
Voted	51,700	36,370	—15,330	—12,822	—2,508

Reduction in appropriation mainly in North-West Frontier Province (Rs. 9,700) owing to non-drawal of pensions by certain pensioners.

**L.—Concession Grants
in respect of past con-
tributions to annu-
ities:**

<i>O.</i>					
S. (a) 93,630 }	93,630	3,200	—93,630	..	—93,630

See sub-head E. Actual expenditure was connected with an unanticipated retirement in the United Provinces.

PAYMENTS IN ENGLAND—

M.—Superannuation and Retired Allowances:

M. 1.—India Office and High Commissioner's Establish- ments:

<i>Non-voted O.</i>	5,30,000 }				
S. (a) 33,000 }	5,53,000	3,31,475	—31,524	+1,000	—32,524

Estimate leading to final appropriation was based on the experience of the first half of the year.

Voted	54,000	38,190	—15,810	—5,000	—9,810
-----------------	--------	--------	---------	--------	--------

In view of the variability of expenditure under this head, the grant always include substantial contingent provision for gratuities payable on termination of service. This provision was, however, not wholly required.

M. 2.—High Court Judges:

<i>O.</i>	1,32,000 }				
S. (a) 24,000 }	1,58,000	1,35,971	—21,029	—12,000	—9,029

Continued decline in expenditure due to provincialisation which had tended to slow down in the last two years, again approached the higher rate of previous years.

M. 3.—Indian Civil Service—

<i>O.</i>	46,55,000 }				
S. (a) 50,000 }	45,75,000	43,36,146	—2,38,854	—2,00,000	—38,854

Anticipated decrease in the rate of annual decline in expenditure as a result of provin-
cialisation did not materialise. Expenditure during this year fell by nearly Rs. 53,331 more
than in 1930-31.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —	Net reappropriation or surrender.	Remainder unadjusted + or —
	Rs.	Rs.	Rs.	Rs.	Rs.
PAYMENTS IN ENGLAND—conold.					
M. 4.—Other Civil Services in India :					
Non-voted O. 43,85,000 } S. (a) 3,20,000 }	52,05,000	51,95,537	—9,453	+1,64,000	—1,73,453
Final saving due in the main to duplication of provision owing to a misunderstanding. When it became evident that the original grant would be inadequate, owing to large increase in "Non-voted" expenditure resulting mainly from the reclassification of payments under the Superior Service and Posts (Classification) Rules, Government were advised by cable of an anticipated excess of Rs. 3,20,000 towards which they were requested to provide a supplementary appropriation of Rs. 1,60,000, savings being available here under sub-head M. 3. to cover the remainder of the excess. Further Rs. 1,64,000 was, in fact, sanctioned by the High Commissioner by reappropriation, but Government sanctioned in addition a supplementary appropriation for the full amount of Rs. 3,20,000.					
Voted	24,87,000	23,97,472	—89,528	—27,000	—42,528
Expenditure under this head has kept fairly constant and grant was accordingly based on the average. Fall in expenditure apparently due to more new sanctions being classified as "Non-voted" in accordance with the Superior Services and Posts (Classification) Rules.					
N.—Compassionate Allowances :					
Non-voted	1,12,000	1,00,735	—11,265	—10,000	—1,265
Grants were contingent provision. Expenditure cannot be forecasted and fluctuates from year to year.					
Voted	20,000	14,881	—5,119	..	—5,119
See sub-head N—Non-voted.					
O.—Gratuities	7,000	..	—7,000	—7,000	..
Grant was for contingencies.					
P.—Indian Civil Service Family Pensions	14,80,000	14,76,961	—3,039	..	—3,039
Q.—Pensions paid in respect of the Bengal, Bombay (President Branch) and Madras Civil Funds. 26,67,000	27,24,960	+57,960	+51,000	+6,960	
The rate of annual decrease in these pensions which was allowed for in the grant was not fully realised, the decline in expenditure not being maintained throughout the year, expenditure in the second half of the year exceeding that in the first half by about Rs. 21,333. Unforeseen payments in March, which contributed largely to this unexpected increase, caused the final excess.					
R.—Pensions and Allowances paid in respect of other President Funds. 37,44,000	37,14,387	—29,613	..	—29,613	
S.—Miscellaneous Pensionary Payments :					
Non-voted O. 9,03,000 } S. (a)—34,000 }	8,69,000	9,05,077	+36,077	+13,200	+22,877
Increased expenditure in High Commissioner's account (Rs. 4,011) and Secretary of State's account (Rs. 16,866). The former was due to the fact that the marked decrease in payments noticeable during the first half year, on which the reduction in the original grant was based, was not maintained during the second half year, in which payments were rather higher than in the corresponding period of the last few years. Additional provision sanctioned by reappropriation on this account was insufficient to cover in full, two grants paid towards the end of March. The latter excess, which was due to officers' pensions allocated on the receipt, after the Budget was passed, of particulars of the officers' service, could have been met from savings under "Military, Medical and Navy Funds" (Sub-head 'R').					
Voted	16,000	14,627	—373	..	—373
T.—Pensions of Widows and Families of Officers of the Bengal Pilot Service :					
O. 60,000 } S. (a)—7,000 }	53,000	42,238	—10,712	—7,200	—3,512
Decrease in expenditure considerably above the average.					
(a) Sanctioned in March.					

Major head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—	Net reappropria- tion or surrender.	Remainder un- adjusted + or —.
	Ra.	Ra.	Ra.	Ra.	Ra.
U.—Loss or Gain by Exchange.					
Non-voted O.					
S. (a) 2,52,000 }	2,52,000	1,07,644	-1,44,356	..	-1,44,356
Voted		12,687	+12,687	+33,500	-20,813
V.—Deduct—Pensionary Charges transferred to Accounts of Commercial Departments :					
V. 1.—Posts and Telegraphs Department:					
O. —63,86,000 }					
S. (b) 9,000 }	-63,77,000	-58,39,583	+5,37,417	..	+5,37,417
Mainly owing to reduction in the rate of pensionary liability of the Posts and Telegraphs Department from 8.2 per cent. of the total salary and leave allowances of the pensionable establishment to 7.5 per cent., (4½ lakhs). Also expenditure on pensionable establishment was less than anticipated. The decision was communicated after close of the year and consequently funds could not be arranged for.					
V. 2.—Railway Department	-1,19,500	-99,318	+20,182	+944	+19,238
In United Provinces (Ra. 11,725) and Bombay (Ra. 6,381), owing to less payment to Railway pensioners. In case of Bombay, it has been explained that the expenditure being of a fluctuating nature, no accurate estimate is possible.					
V. 3.—Irrigation :					
Non-voted O. —27,000 }					
S. (a) 1,300 }	-25,700	-8,783	+16,917	..	+16,917
Mainly in the North West Frontier Province (Ra. 16,950). The local Government decided in September 1932 that irrigation pensionary liabilities should be calculated at 4.7 per cent. of pensionable establishment only instead of at about 14 per cent. of total establishment charges as previously.					
Voted O. —1,21,000 }					
S. (b) 20,000 }	-1,01,000	-20,843	+80,157	-2,100	+82,257
Mainly in North West Frontier Province (Ra. 80,098). See V. 3.—Non-voted.					
V. 4.—Northern India Salt Revenue Department :					
Non-voted O. —7,600 }					
S. (a) 3,000 }	-4,600	-4,353	+42	..	+42
Voted	-54,500	-45,681	+8,819	+3,800	+5,019
Employment of smaller number of men in the Manufacturing Branch.					
V. 5.—Lighthouses and Lightships	-17,900	-14,159	+3,741	+3,300	+441
Totals	Non-voted { Gross . 2,19,41,599 2,14,56,649 -4,84,950 .. -4,84,950				
	Deductions . —30,300 —13,341 +16,959 .. +16,959				
	Net . 2,19,11,299 2,14,43,308 -4,67,991 .. -4,67,991				
	Voted { Gross . 1,13,67,900 1,16,80,334 +3,12,434 -5,944 +3,18,378				
	Deductions . —66,69,900 —60,19,584 +6,50,316 +5,944 +6,44,372				
	Net . 46,98,000 56,60,750 +9,62,750 .. +9,62,750				

Notes.

1. Non-voted savings occur mainly in the English portion of the Accounts—under sub-heads M. 1 (Ra. 32,524), M. 3 (Ra. 38,854), M. 4 (Ra. 1,73,463)—and under sub-head U.—Loss or Gain by Exchange (Ra. 1,44,356).

2. System of accounting under sub-heads I and J.—The method of transferring charges, from Capital to Revenue under these sub-heads is explained in the Notes under Grant No. 90.—Commuted Value of Pensions. The difference between the figures shown in columns 5 and 6 against sub-head J—Voted of this grant and those shown in columns 5 and 6 against sub-head E of Grant No. 96 are due to the fact that the additional funds asked for under the former grant could not be arranged when the application was made (13th February).

3. Sub-head E.—This sub-head was opened in accordance with instructions issued in May 1931 for the record of transfer of amounts at credit of a subscriber under the Indian Civil Service Family Pension Rules or the Indian Civil Service (Non-European Members) Family Pension Rules to the new Fund named the Indian Civil Service (Non-European Members) Provident Fund, created from the 1st January 1931. There was no transaction of this nature in 1930-31.

(a) Sanctioned in March.

(b) Voted in February.

IMPORTANT COMMENTS.

1. *Excess over the Grant.*—The principal voted excesses occur under sub-heads A, G, J, V. 1 and V. 3.

2. There is an excess of Rs. 1,43,654 under sub-head A voted (superannuation and retired allowances). The estimates in most accounts circles seem to have been upset by the large number of retirements towards the close of the year, as the result of retrenchment, the principal contributors to the excess having been Bengal (Rs. 36,000), North West Frontier Province (Rs. 36,000), Madras (Rs. 30,000), Punjab (Rs. 19,000) and the United Provinces (Rs. 18,000). The supplementary grant of Rs. 2,40,000 was based on the progress of actuals in the earlier part of the year and proved inadequate. The following table exhibits the progress of expenditure under this sub-head for the past five years and also shows how the original budget estimates have always been unduly conservative, though it has to be added that the actuals of 1929-30 and 1930-31 included abnormal amounts of 11 and 2 lakhs respectively.

						In thousands of Rupees.	
						Original estimate.	Actual expenditure.
1927-28	.	.	.	.	.	56.52	59.21
1928-29	.	.	.	.	.	60.33	61.14
1929-30	.	.	.	.	.	64.16	75.79
1930-31	.	.	.	.	.	67.64	71.92
1931-32	.	.	.	.	.	72.84	76.05

3. A moderately close estimate was made, on the basis of actuals to end of December, of the requirements under sub-head J, voted Commuted value of Pensions financed from ordinary revenue (this sub-head being the counterpart of sub-head E, of Grant 96) but it was not found possible at the time the application for additional funds was made (13th February) to submit a supplementary demand to the Legislative Assembly and so there remained a final uncovered excess of Rs. 1,72,922 under the sub-head.

4. The excesses under sub-heads V. 1 and V. 3 (*Deduct*—pensionary charges transferred to accounts of commercial departments—Posts and Telegraphs Department and Irrigation) have been explained in the notes under these sub-heads and are principally due to reductions of the percentages applied to establishment charges in working out pensionary liabilities, in both cases the decision regarding the change having been announced after the close of the financial year.

5. The excess under sub-head G—Pensions and Allowances paid in respect of other provident funds—has been explained in the note under that sub-head.

GRANT No. 75.—STATIONERY AND PRINTING.

See also Commercial Appendix.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1932, compared with the Sum Granted, to pay the Salaries and other Expenses of the STATIONERY AND PRINTING DEPARTMENT.

Major Head and Sub-head.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD, "46.—STATIONERY AND PRINTING."					
Stationery Office and Stores:					
A.—Stationery Office:					
A. 1.—Pay of Officers.					
Non-voted O. 23,900 } S. (a) — 1,044 }	22,556	30,356	+7,500	+7,500	..
Additional appropriation due to amalgamation of the Central Printing office with the Controller's Headquarters office in August 1931. See sub-head C.					
Voted	38,700	40,114	+1,414	+1,621	—297
See A. 1. Non-voted.					
A. 2.—Pay of Establishments	2,82,200	2,92,155	+9,955	+9,953	+2
See A. 1. Non-voted.					
A. 3.—Allowances. Honoraria, etc.					
Non-voted O . 3,600 } S (b) 3,058 }	6,658	7,426	+768	+370	+398
Under cost of passages not anticipated.					
Voted	8,500	6,348	—2,152	—2,079	—73
Reduction in appropriation under cost of passages.					
A. 4.—Customs Duty on Stores	85,000	91,497	+6,497	+5,000	+1,497
Additional appropriation on account of the increase during the year in the rates of customs duty proved inadequate.					
A. 5.—Other Supplies and Ser- vices	91,500	95,301	+4,001	+4,000	+1
A. 6.—Contingencies . . .	37,900	40,634	+2,734	+2,841	—107
See A. 1. Non-voted.					
B.—Stationery Stores:					
B. 1.—Purchases in India:					
B. 1 (1)—Paper	45,00,000	44,45,195	—54,805	—57,800	+2,995
Fall in demands from indenting officers and consequent drop in purchases account for the original savings. Surrenders over-estimated.					
B. 1. (2).—Typewriters, Office Machinery and Acces- sories	3,32,000	2,99,467	—32,533	—32,000	—533
Stricter economy in the use of stationery stores by indenting officers. Hence the reduction in appropriation.					
B. 1 (3).—Other Stores . .	16,00,000	10,47,217	—5,52,783	—5,39,071	—13,712
Stricter economy by indenting officers (Rs. 3,30,000), utilisation of stock of previous year (Rs. 65,000), fall in prices (Rs. 40,000) and Railways paying for all direct supplies made to them by contractors (Rs. 95,000) account for the original savings.					
B. 2.—English Charges converted at the prevailing rate of Exchange:					
B. 2 (1)—Paper	1,40,000	34,286	—1,05,714	—1,06,133	+419
Difference in prices on which the original estimates were framed and those actually paid for by the Director-General of Stores, London (Rs. 64,000), cancellation of certain items in the Home indents owing to strike in Norway and other causes (Rs. 53,000) and freight charges being less than originally estimated (Rs. 15,000) account mainly for the reduction in appropriation under sub-heads . 2 (1) and B. 2 (2).					

(a) Sanctioned in February.

(b) Sanctioned in February—March.

Major Head and Sub-head.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation or surrender.	Remainder un- adjusted + or —.
	Ra.	Ra.	Ra.	Ra.	Ra.
B.—Stationery Stores—<i>consold.</i>					
B. 2 (2).—Other Stores	4,73,000	4,47,000	—25,910	—24,600	—1,310
	See B. 2(1).				
B. 3.— <i>Deduct—English</i> Charges Converted at the prevailing rate of Exchange (included in Sub-head B-2)	—6,13,000	—4,81,376	+1,31,624	+1,30,723	+801
	See B. 2 (1) and B. 2 (2).				
C.—Central Printing Office :					
C. 1.—Pay of Officers <i>Non-voted</i>	15,000	7,500	—7,500	—7,500	..
Reduction in appropriation on account of amalgamation of the Central Printing office with the Controller's Headquarters office in August 1931. See A. 1. Non-voted.					
Voted	9,600	4,760	—4,840	—4,840	..
	See C. 1. Non-voted.				
C. 2.—Pay of Establishments	58,100	20,860	—31,231	—31,231	..
	See C. 1. Non-voted.				
C. 3.—Allowances and Contin- gencies					
<i>Non-voted</i>	700	254	—446	—446	..
Voted	16,200	7,794	—8,406	—8,477	+71
	See C. 1. Non-voted.				
C. 4.—Outside Printing	14,000	312	—13,688	—13,636	—52
Provision reduced as less work was entrusted to private presses.					
D.—Central Forms Stores :					
D. 1.—Pay of Officers	14,000	12,717	—1,283	—1,218	—65
D. 2.—Pay of Establishments	1,22,200	1,18,237	—3,963	—3,967	—4
D. 3.—Payments for Printing Forms by Contract	4,06,000	3,42,599	—63,401	—63,400	—1
12 months' stock of Posts and Telegraphs forms not printed in view of the reduced rate in the new contract. Hence the reduction in appropriation.					
D. 4.—Postage and Telegram charges	36,000	19	—16,658	—16,658	..
Appropriation reduced as the parcels were despatched by steamer or railway instead of through post.					
D. 5.—Other Supplies and Services	2,000	1,008	—992	—900	—
Less consumption of electric current (Rs. 200) and decreased supply of certain forms to Provincial Governments free of all charges (Rs. 700) account for the reduction in appropriation.					
D. 6.—Allowances and Contin- gencies	30,900	24,762	—6,138	—5,900	—238
E.—Central Publication Branch :					
E. 1.—Pay of Officers	12,000	10,065	—1,935	—1,706	—229
E. 2.—Pay of Establishments	88,300	84,113	—4,187	—2,549	—1,638
E. 4.—Postage and Packing Charges	1,08,000	85,998	—22,002	—22,000	—2
E. 5.—Supplies and Services	18,000	10,720	—7,274	—7,250	—24
Less expenditure is mainly the result of adverse trade condition.					

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—.	Net reapprop- riation or surrender.	Remainder un- adjusted. + or—
	Ra.	Ra.	Ra.	Ra.	Ra.
E.—Central Publication Branch—contd.					
E. 6.—Contingencies	25,500	28,851	+3,351	+3,600	—249
Additional appropriation on account of increase in the rate of postage.					
E. 7.—English Charges on publications purchased (converted at the prevailing rate of Exchange)	5,000	..	—6,000	—2,000	—4,000
		See Note 2.			
E. 9.—Deduct—English charges on Publications	—6,000	..	+6,000	+6,000	..
		See Note 2.			
F. Central Forms Press, Calcutta:					
F. 1.—Pay of Establishments:					
F. 1 (1).—Operatives	37,000	28,816	—8,184	—8,184	..
		See Note 3.			
F. 1 (2).—Branch Supervision	3,400	3,346	—54	—54	..
F. 1 (3).—Auxiliary	5,300	5,034	—266	—266	..
F. 1 (4).—Readers	2,100	2,309	+209	+209	..
F. 1 (5).—Standing Formes	500	522	+22	+22	..
F. 1 (6).—Other Establishments	10,600	9,725	—875	—875	..
F. 2.—Allowances	1,800	213	—1,587	—1,587	..
Stoppage of overtime work. Hence the reduction in appropriation.					
F. 3.—Contingencies	700	219	—481	—480	—1
F. 5.—Supplies and Services	8,800	7,823	—977	—965	—12
Consumption of less electric energy (Rs. 260), reduction in work, smaller expenditure on repairs, less number of rollers being cast owing to reduction in work (Rs. 500) and economy in purchase of printing materials (Rs. 200) account for the reduction in appropriation.					
F. 6.—Stores (including expenditure in England at the prevailing rate of Exchange)	2,000	1,573	—427	—430	+3
F. 7.—Provision for Depreciation—for payment into Depreciation Fund	15,200	13,315	—1,885	—1,885	..
The original estimate was based on the previous year's valuation of plant, etc., but the expenditure booked under the head represents the actual amount of depreciation for 1931-32 and book value of plant etc. disposed of up to October 1931.					
F. 8.—Renewals and Replacements from Depreciation Fund (including expenditure in England at the prevailing rate of Exchange)	6,000	6,009	+9	..	+9
F. 9.—Deduct—Amount transferred from Depreciation Fund	—6,000	—6,009	—9	..	—9
Government of India Press, Calcutta					
G.—Press:					
G. 1.—Pay of officers					
Non-voted O. 15,600 } 13,119		14,425	+1,306	+138	+1,120
S. (a)—2,381 }					
Under 'leave salary' the adjustment of which was made after the close of the year.					
Voted . . . . .	..	1,012	+1,012	+1,012	..
Appointment of a voted officer in place of the permanent incumbent who proceeded on leave ex-India.					

(a) Sanctioned in February.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—.	Net reappropriation or surrender.	Remainder un- adjusted + or—
	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF INDIA PRESS, CALCUTTA—contd.					
G. 2.—Pay of Establishments :					
G. 2 (1).—Operatives	4,18,400	3,55,254	—63,146	—61,909	—1,237
Reduction in appropriation on account of less earnings of piece workers and emergency cut.					
G. 2 (2).—Branch Supervision	59,400	53,512	—5,888	—1,479	—4,409
Savings set off against probable savings (sub-head G. 13).					
G. 2 (3).—Auxiliary	60,900	66,362	+5,462	+5,600	—138
Original excess under leave allowances of piece-workers.					
G. 2 (4).—Readers	1,27,400	1,10,241	—11,159	—7,190	—3,969
Some vacancies were not filled up and emergency cut.					
G. 2 (5).—Standing Forces	1,200	1,223	+23	..	+23
G. 2 (6).—Other Establishments	92,300	87,683	—4,617	—1,992	—2,625
G. 3.—Allowances					
Non-voted O. 600 } S. (a) 2,400 }	3,000	3,391	+391	—117	+508
Under cost of passages of an officer which could not be foreseen (Rs. 500).					
Voted	32,000	18,999	—13,901	—11,000	—2,901
Final saving reserved to realise the probable savings. See sub-head G. 13.					
G. 4.—Contingencies	15,600	14,359	—1,241	..	—1,241
G. 5.—Additions to Plant and Machinery (including expenditure in England at the prevailing rate of Exchange)	2,500	2,045	—455	..	—455
G. 6.—Supplies and Services	54,000	50,131	—3,869	..	—3,869
G. 7.—Stores (including expenditure in England at the prevailing rate of Exchange)	26,000	27,658	+1,658	+6,000	—4,342
Additional appropriation for increased purchase of metal and roller composition was over-estimated.					
G. 8.—Provision for Depreciation— for payment into Depreciation Fund	94,800	..	—94,800	—94,800	..
See Note 4.					
G. 9.—Renewals and Replacements from Depreciation Fund (including expenditure in England at the prevailing rate of Exchange)	13,000	9,231	—3,769	—3,000	—769
G. 10.—Deduct—Amount transferred from Depreciation Fund	—13,000	—11,018	+1,982	+2,000	—18

The difference between the figures recorded under G. 9 and this sub-head is due to cost of renewals and replacement by type Foundry during 1931-32 being finally adjusted by credit to this head (Rs. 1,644) and cost of renewals etc., for type Foundry and Mechanical Branches less adjusted in 1930-31 (Rs. 143).

(a) Sanctioned in February.

Major Head and Sub-head.	Final Appropriation.	Actual Expendi- ture.	Excess + Saving—	Net reappropriation or surrender.	Remainder un- adjusted + or—.
	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF INDIA PRESS, CALCUTTA— <i>concid.</i>					
G.—Press— <i>concid.</i>					
G. 11.— <i>Deduct.</i> —English charges (converted at the prevail- ing rate of Exchange) included in sub-heads G. 5, G. 7 and G. 9.	—1,000	—7,586	—6,586	—7,000	+414
Mainly a adjustment of English charges relating to 1926-27 not originally provided for (Rs. 5,200).					
G. 13.— <i>Deduct.</i> —Probable Sav- ings	—16,000	..	+16,000	..	+16,000
Fully realised.					
H.—Mechanical Section :					
H. 1.—Pay of Establishments .					
H. 1 (1).—Operatives.	4,800	4,365	—435	—30	—405
H. 1 (2).—Branch Supervision	2,600	2,559	—41	—40	—1
H. 1 (3).—Auxiliary	1,800	1,713	—87	—27	—60
H. 1 (4).—Other Establish- ments	800	890	+90	+150	—60
L—Type Foundry Section:					
Pay of Establishments :					
Operatives	2,000	1,891	—109	—24	—85
GOVERNMENT OF INDIA PRESS, DELHI.					
J.—Press:					
J. 1.—Pay of officers					
Non-voted O. 12,200 } S. (a) —315 }	11,885	11,216	+57	+31	..
Voted . . . . .	..	65	+65	+65	..
J. 2.—Pay of Establishments :					
J. 2. (1).—Operatives . . .	1,62,700	1,62,965	—9,735	—10,400	+665
Provision decreased due to 10 per cent. cut (Rs. 3,007) and less earnings by operators (Rs. 7,393)					
J. 2 (2).—Branch Super- vision	23,900	20,634	—3,266	—400	—2,876
Under leave salary (Rs. 1,100) and retirements and appointment of new men on minimum pay of the scales (Rs. 1,776).					
J. 2. (3).—Auxiliary . . .	16,800	15,096	—1,704	—141	—1,563
Due mainly to abolition of posts (Rs. 790) and less leave salary (Rs. 603).					
J. 2 (4).—Readers	54,400	48,784	—5,616	—1,100	—4,456
Leave vacancies remained unfilled.					
J. 2 (5).—Standing Formes	900	585	—315	—187	—128
J. 2 (6).—Other Establish- ments	46,600	40,626	—5,974	—710	—5,264
Due mainly to engagement of less fluctuating staff (Rs. 3,900) and absence of officiating arrangement in leave vacancies. (Rs. 864).					
J. 3.—Allowances					
Non voted O. 500 } S. (b) 4,205 }	4,705	4,679	—26	—31	—5
Supplementary appropriation to meet expenditure on cost of passages.					
Voted	18,800	11,232	—7,568	—6,700	—868
(a) Sanctioned in February					
(b) Sanctioned in February—March.					

Major Head and Sub-head,	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —	Net reappro- priation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF INDIA PRESS, DELHI—<i>concl.</i>					
<i>J. Press—concl.</i>					
J. 4.—Contingencies	24,400	21,247	—3,153	—4,951	+1,798
Unforeseen adjustment relating to cartage and plant after the close of the year.					
J. 5.—Additions to Plant and Machinery (including expenditure in England at the prevailing rate of Exchange)	24,000	..	—24,000	—24,000	..
Provision surrendered in view of the Government order to hold up new commitments.					
J. 6.—Supplies and Services	38,000	33,483	—4,517	—3,390	—1,127
J. 7.—Stores (including expenditure in England at the prevailing rate of Exchange)	7,000	5,957	—1,043	—1,000	—43
J. 8.—Provision for Depreciation—for payment into Depreciation Fund	60,000	..	—60,000	—60,000	..
See Note 4.					
J. 9.—Renewals and Replacements from Depreciation Fund (including expenditure in England at the prevailing rate of Exchange)	35,500	20,099	—15,401	—15,336	—65
J. 10.— <i>Deduct</i> .—Amount transferred from Depreciation Fund	—35,500	—29,246	+6,254	+7,500	—1,246
Provision modified due to less expenditure on renewals and replacements including metal etc., for the type-foundry. Final saving due to an unforeseen expenditure on account of purchase of Lino metal from J. 9.					
J. 11.— <i>Deduct</i> .—English charges (converted at the prevailing rate of Exchange) included in J. 5, J. 6, J. 7 and J. 9)	—1,000	—1,014	—14	..	—14
J. 12.— <i>Deduct</i> .—Probable Savings	—15,000	..	+15,000	..	+15,000
Fully realized.					
K.—Mechanical Section :					
K. 1.—Pay of Establishments :					
K. 1 (1).—Operatives	2,400	2,219	—181	—68	—113
K. 1 (2).—Auxiliary	1,300	1,197	—103	..	—103
L.—Type Foundry Section :					
Pay of Establishments					
Operatives	1,300	894	—406	—3	—403
Abolition of a post (Rs. 255) and provision for leave salary not fully utilised (Rs. 100). Savings not fully surrendered.					
M Private Secretary to His Excellency the Viceroy's Press					
M. 1.—Pay of Establishments	45,300	41,422	—3,878	—3,867	—11
M. 2.—Other Charges	11,600	8,604	—2,996	—2,923	—73

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.

GOVERNMENT OF INDIA PRESS, ALIGAH.

N.—Press :

N. 1.—Pay of Officers

Non-voted . . . . .	..	7	+7	+7	..
Voted	7,700	8,435	+735	—245	+980

Lump cut by Government was excessive.

N. 2.—Pay of Establishments :

N. 2 (1).—Operatives	68,300	68,492	—9,808	—9,800	—2
N. 2 (2).—Branch Supervision	6,100	5,646	—454	—126	—328
N. 2 (3).—Auxiliary	5,400	4,839	—561	—21	—540
N. 2 (4).—Readers	3,600	3,287	—313	—72	—241
N. 2 (5).—Standing Formes	900	748	—152	..	—152
N. 2 (6).—Other Establishments	73,100	65,642	—7,458	—818	—6,640

Saving not fully surrendered.

N. 3.—Allowances	1,000	238	—762	..	—762
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No overtime work done during the year.

N. 4.—Contingencies	2,400	3,085	+685	..	+685
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Under-estimation.

N. 5.—Additions to Plant and Machinery (including expenditure in England at the prevailing rate of Exchange)

2,000	68	—1,932	—1,914	—18
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N. 6.—Supplies and Services	25,000	25,943	+943	..	+943
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Appropriation based on past actuals proved insufficient.

N. 7.—Stores (including expenditure in England at the prevailing rate of Exchange)

20,000	10,796	—9,204	—9,210	+206
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N. 8.—Provision for Depreciation for payment into Depreciation Fund

33,000	..	—33,000	—33,000	..
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See Note 4.

N. 9.—Renewals and replacements from Depreciation Fund (including expenditure in England at the prevailing rate of Exchange)

3,000	903	—2,097	..	—2,097
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No necessity arose for renewals of machinery.

N. 10.—Deduct—Amount transferred from Depreciation Fund

—2,500	—903	+1,597	..	+1,697
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See N. 9.

N. 11.—Deduct—English charges (converted at the prevailing rate of Exchange) included in N. 6, N. 7, and N. 9.

—3,000	—2,109	+891	..	+891
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The cost was estimated on the basis of past actuals.

Major Head and Sub-head.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving—.	Net reap- pro- priation or surrender.	Remainder un- adjusted + or—.
	Ra.	Ra.	Ra.	Ra.	Ra.
GOVERNMENT OF INDIA PRESS, ALIGARH—<i>concl'd.</i>					
N. Press—<i>concl'd.</i>					
N. 12.—Works	5,000	1,734	—3,266	..	—3,266
Economy in expenditure.					
N. 13.— <i>Deduct</i> —Amount Reco- verable from other Governments, Depart- ments, etc.	—900	..	+900	..	+900
Abolition of Postal Workshops and non-execution of repairs as in previous years.					
N. 14.— <i>Deduct</i> —Probable Savings	—12,000	..	+12,000	..	+12,000
Fully realised.					
O.—Mechanical Section :					
O. 1.—Pay of Establishments.					
O. 1 (1) Operatives	4,600	3,938	—662	—182	—
O. 1 (2).—Branch Super- vision	4,100	3,602	—498	..	—498
O. 1 (3).—Auxiliary	6,500	5,485	—1,015	..	—1,015
Restriction in officiating arrangements in leave vacancies and reduction in the staff of Electric Power House.					
GOVERNMENT OF INDIA PRESS, SIMLA.					
P.—Press :					
P. 1.—Pay of Officers	14,500	13,904	—596	—596	..
P. 2.—Pay of Establishments :					
P. 2 (1)—Operatives	1,16,100	1,07,650	—8,450	—8,450	..
P. 2 (2)—Branch Supervision	16,300	14,481	—1,819	—335	—1,484
A post of section-holder remained unfilled during the year.					
P. 2 (3)—Auxiliary	13,100	11,379	—2,721	—144	—577
P. 2 (4)—Readers	58,600	49,461	—9,139	—9,139	..
P. 2 (5)—Standing Forms	6,900	6,529	—371	—37	—334
P. 2 (6)—Other Establi- shments	44,000	41,176	—2,824	—396	—1,928
P. 3.—Allowances	36,000	29,781	—6,219	—4,396	—1,823
P. 4.—Contingencies	11,500	12,519	+1,019	+979	+40
P. 5.—Addition to Plant and Machinery (includ- ing expenditure in Eng- land at the prevailing rate of exchange)					
	500	12	—488	..	—488
P. 6.—Supplies and Services	23,500	19,940	—3,560	..	—3,560
P. 7.—Stores (including Ex- penditure in England at the prevailing rate of exchange)					
	10,300	8,256	—2,044	—1,961	—83
P. 8.—Provision for Deprecia- tion Fund					
	38,000	..	—38,000	—38,000	..
See Note 4.					
P. 9.—Renewals and Replace- ments from Deprecia- tion Fund (including expenditure in England at the prevailing rate of exchange)					
	5,000	2,238	—2,762	—2,762	..

Major Head and Sub-head.	Final Appropriation.	Actual Expendi- ture.	Excess + Saving—	Net reappropri- ation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF INDIA PRESS, SIMLA— <i>conold.</i>					
P.—Press— <i>conold.</i>					
P. 10.— <i>Deduct</i> —Amount trans- ferred from Depreci- ation Fund . . .	—5,000	—2,238	+2,762	+2,762	..
	See P. 9.				
P. 11.— <i>Deduct</i> —English charges (converted at the prevailing rate of exchange; included in P. 5, P. 6, P. 7 and P. 9.) . . .	—900	—140	+760	+760	..
P. 12.— <i>Deduct</i> —Probable Sav- ings . . .	—10,000	..	+10,000	..	+10,000
	Fully realised.				
Q.—Mechanical Section:					
Q. 1.—Pay of Establishments :					
Q. 1 (1).—Operatives . . .	4,200	6,353	+2,153	+2,153	..
	Original provision inadvertently made under Q. 1 (2).				
Q. 1 (2).—Auxiliary . . .	2,600	504	—2,096	—2,096	..
	See Q. 1 (1).				
R.—Printing Presses—Minor Provinces or Political Agencies :					
NORTH-WEST FRONTIER PROVINCE.					
R. 1.—Government Presses :					
R. 1 (1).—Gross Charges :					
R. 1 (1) (a).—Pay of Offi- cers . . .	7,000	5,850	—1,150	—1,150	..
R. 1 (1) (b).—Pay of Es- tablishments . . .	46,800	47,168	—1,634	—2,000	+266
R. 1 (1) (c).—Other Charges . . .	50,300	50,842	+542	—1,650	+2,192
R. 1 (2).—Cost of Convict labour supplied to Jail Presses . . .	14,000	12,000	—2,000	—2,000	..
Reduction in demands for printing and binding work from Government Departments.					
R. 1 (3).—Provision for De- preciation Fund . . .	6,300	7,965	+1,665	+1,650	+15
	Original provision was under-estimated.				
R. 1 (4).—Renewal and Re- placement from Depre- ciation Fund . . .	3,500	593	—2,907	—1,907	—1,000
	Non-replacement during the year of condemned plant and machinery.				
R. 1 (5).—Amount trans- ferred from Deprecia- tion Fund . . .	—3,500	—593	+2,907	+1,907	+1,000
	See R. 1 (4) above.				
OTHER PRESSES :—					
R. 2.—Residency and Agency Press :					
R. 2 (1).—Pay of Establish- ments . . .	25,700	25,841	—859	—201	—658
R. 2 (2).—Other Charges . . .	7,200	4,472	—2,728	—2,455	—273
R. 3.—Jail Press (Delhi). . .	1,500	225	—1,275	—1,250	—25
8.—Printing at Private Presses (in- cluding Lithography) . . .	3,500	3,209	—291	+550	—841
	Reappropriation for Delhi (Rs. 680) was unnecessary.				

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation or surrender.	Remainder unadjusted + or —.	
	Rs.	Rs.	Rs.	Rs.	Rs.	
T.—Discount on Plain Paper	1,400	1,591	—109	—80	—29	
U.—Charges paid to Provincial Governments for printing work done at their Presses :						
U. 1.—Bombay	65,000	43,971	—21,529	—22,000	+471	
Withdrawal of printing work from Provincial Presses as a measure of economy. Hence the reduction in appropriation.						
U. 2.—Bengal	2,000	6,401	+4,401	..	+4,401	
Abnormal publishing of notices in the Calcutta Gazette in March.						
U. 3.—Burma	50,000	39,000	—11,000	—11,000	..	
Smaller expenditure on priced publications.						
U. 4.—Other Provinces	72,000	56,882	—15,318	—520	—14,798	
Mainly in the United Provinces (Rs. 5,704) on account of supply of guard files to Audit and Account Offices being met by Central Stationery Office, in Punjab (Rs. 2,917) on account of printing work done for North-West Frontier Province and Delhi being adjusted in the books of the Audit officers concerned, in Madras (Rs. 2,250) on account of less printing work, in the Central Provinces (Rs. 1,168) on account of over-estimation, and in Bihar and Orissa (Rs. 2,475) due to curtailment of work.						
V.—Charges paid to Provincial Governments for Stationery received from their Stores	1,500	1,178	—322	+500	—822	
In Bombay. Expenditure being of fluctuating nature an accurate estimate was not possible.						
W.—Expenditure in England (High Commissioner) at Par value i.e., at 1s. 6d. = Rs. 1 :						
W. 1.—Stationery and Printing Stores supplied from England :						
W. 1 (1).—Paper	1,47,000	33,868	—1,13,132	—1,13,000	—132	
Expenditure on indents received less than the forecasts.						
W. 1 (2).—Printing Stores	39,000	5,547	—33,453	—33,000	—453	
See W. 1 (1).						
W. 1 (3).—Other Stores	4,27,000	4,42,896	+15,896	+25,000	—9,104	
More demands than forecasted. Final saving mainly due to provision made for loss by exchange not being required in the High Commissioner's Budget.						
X.—Loss or Gain by Exchange . . . . .	..	4,084	+4,664	+3,440	+1,224
Y.—Deduct—Recoveries :						
Y. 1.—Cost of Printing work done (including Stationery Stores) :						
Y. 1 (1).—Posts and Telegraphs	—23,67,000	—18,41,675	+5,25,325	+4,17,000	+1,08,325	
Smaller demands for stationery stores and printing work as a result of economy.						
Y. 1 (2).—Railways (Offices of the Railway Board, Controller of Railway Accounts, Director of Railway Audit and State Railways)	—10,96,000	—5,56,556	+5,39,444	+4,18,000	+1,21,444	
Reduced demands as a result of the measures towards economy taken by the Railways.						
Y. 1 (3).—Military Department	—13,00,000	—17,64,008	—3,74,008	—5,18,000	—56,008	
Increased printing works.						
Y. 1 (4).—Other Central Departments	—26,000	—23,245	+2,755	+5,900	—3,145	
Increase in printing work in the closing months of the year.						
Totals {	Non-voted	77,923	79,944	—2,021	..	+2,021
	Gross	1,18,27,300	1,09,57,523	—15,69,777	—15,21,322	—48,455
	Deductions	—55,70,300	—47,27,716	+8,42,584	+6,67,562	+1,75,022
	Net	62,57,000	55,29,807	—7,27,193	—8,53,760	+1,26,567

NOTES.

1. The final non-voted excess (Rs. 2,021) occurs mainly under sub-head A. 3 (Rs. 398), G. 1 (Rs. 1,120) and G. 3 (Rs. 508) and has been attributed to unforeseen expenditure under cost of passages and leave salary. The final net excess in the voted portion of the grant occurs in the deductions portions of the grant, the final savings (after surrender of about 15 lakhs) in the gross voted grant having been 0.4 per cent. of the original gross voted grant. These excesses occur mainly under sub-heads Y 1 (1) (Rs. 1,08,325) and Y. 1 (2) (Rs. 1,21,444) and are due to smaller demands than were anticipated during the course of the year on the part of the Posts and Telegraphs and Railway Departments.

2. *Sub-heads E. 7 and E. 9.*—(Central publication Branch—English charges on publications). The Government of India having agreed in November 1931 to the retention of the practice of the final adjustment in the Indian Accounts of the cost of all publications purchased in England, these sub-heads will no longer be operated upon.

3. *Sub-heads under F.*—Central Forms Press, Calcutta—These are new sub-heads for the record of charges of the Central Forms Press, Calcutta, which were previously provided for under the sub-heads subordinate to "Central Forms Stores".

4. The Government of India sanctioned the temporary suspension of the operation of Rules 1 to 3 of the Rules for the Depreciation Fund in the Government of India Presses for five years with effect from 1931-32. Accordingly, the amounts of depreciation on plant, etc., calculated at percentage rates have not been charged to the sub-heads concerned, viz., G. 8, J. 8, N. 8 and P. 8. The total saving on this account during the year was 2.25 lakhs (see also comments on the Depreciation Fund for Government Presses in the Commercial Appendix).

 IMPORTANT COMMENT.

The commercial accounts of the Presses, etc., have now been transferred to the Commercial Appendix.

GRANT No. 76.—MISCELLANEOUS.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1933, compared with the Sum Granted, for MISCELLANEOUS EXPENDITURE.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—.	Net reappro- priation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEADS "47—MISCELLANEOUS AND 52—EXTRAORDINARY PAYMENTS".					
A.—Allowances, Rewards, etc. :					
A. 1.—Miscellaneous Durbar charges					
Non-voted	3,000	1,447	—1,553	—1,000	—453
Voted	16,700	19,386	+2,686	+1,097	+689
Late receipt of certain debits.					
A. 2.—Other Charges					
Non-voted	100	100	..	..	..
Voted	12,000	9,098	—2,902	—835	—2,987
Non-drawal of stipends by certain title-holders during the year.					
B.—Books and Periodicals :					
B. 1.—Subscriptions to News Agencies for Supply of Telegrams					
	74,200	68,340	—5,860	—1,100	—4,751
Curtalement in the number of recipients of telegrams (Rs. 2,160) and adjustment of certain bills in the year 1932-33 (Rs. 3,675).					
B. 2.—Other Charges					
	6,400	13,962	+7,562	+7,532	+30
Additional appropriation mainly in U. P. (Rs. 2,450), Bombay (Rs. 2,350) and Bengal (Rs. 1,800) for additional expenditure on air mail postage and supplies of more books and papers than anticipated. See Note 2.					
C.—Donations for Charitable Purposes, and Charges on account of European Vagrants					
Non-voted O.	200	700	1,005	+305	+305
S. (a)	500				
Repatriation of destitutes in Khorasan. Sanction received from GOVERNMENT of U. P. too late for necessary arrangement of funds.					
Voted	15,100	19,304	+4,204	+807	+3,397
Mainly in Bombay on account of expenditure on the deportation of three Russian refugees having been transferred to this sub-head from the sub-head J. 8.—Other items after the close of the year.					
D.—Special Commissions of Enquiry :					
D. 1.—Tariff Board :					
D. 1. (1).—Pay of Officers					
Non-voted O.	1,01,700	99,058	99,914	+856	+480
S. (b)—2,642					
Voted	54,000	42,503	—11,497	—12,750	+1,253
Salary of the Technical Adviser to the Board for 26 days of March paid during the year.					
D. 1. (2).—Pay of Establishments					
	22,100	22,387	+287	+299	—12
D. 1. (3).—Travelling Expenses :					
Non-voted	15,000	13,692	—1,308	—288	—1,028
Voted	14,000	19,774	+5,774	+5,200	+574
Constant touring of the Board rendered accurate estimating difficult.					
D. 1. (4).—Grants-in-aid, Contributions, etc.					
	1,200	1,608	+408	..	+408
Adjustment of passage contribution of the former President to the Board.					

(a) Sanctioned in March.

(b) Sanctioned in January.

Major Head and Sub-head.	Final Appropriation. Rs.	Actual Expenditure. Rs.	Excess + Saving Rs.	Net reapprop- riation or surrender. Rs.	Remainder un- adjusted + or - Rs.
D.—Special Commissions of Enquiry—contd.					
D. 1. (5).—Other Expenses					
Non-voted	200	43	-157	-200	+43
Voted	23,900	16,169	-7,731	-4,161	-3,670

The major portion of the provision was to meet the printing charges of the Board's Reports, etc., which it was not possible to estimate correctly.

D. 3.—Indian Statutory Commission:

D. 3. (1).—Pay of Officers. 619 +619 +611 +8

D. 5.—Royal Commission on Labour:

D. 5 (1).—Pay of Officers :

Non-voted O.	3,400	7,460	7,459	-1	..	-1
S. (a) 4,060						
Voted	1,700	1,600	-50	..	-50	

**D. 5. (2).—Pay of Eshistab-
ments**

Non-voted		13	+13	..	+13
Voted	3,300	5,063	+1,753	+1,800	-47

Continued employment of certain staff beyond the date up to which provision was made necessitated the additional appropriation.

**D. 5. (3).—Travelling Ex-
penses**

Non-voted O.		900	827	-3	..	-3
S. (a) 900						

Voted	1,000	1,201	+201	+200	+1
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**D. 5. (4).—Grants-in-aid, Con-
tributions, etc.**

100	203	+103	..	+103
-----	-----	------	----	------

D. 6. (5).—Other Expenses

O.	14,000	28,000	41,798	+13,798	+13,000	+798
S. (b) 14,000						

Unexpected debit by the India Office on account of payment to His Majesty's Stationery Office for the cost of printing certain evidence volumes in England.

D. 6.—Other Commissions and Committees :

D. 6. (1).—Pay of Officers

Non-voted O.	4,600	1,56,981	1,45,470	-11,511	+1,960	-13,471
S. (c) 1,52,381						

Mainly under (1) Indian Round Table Conference (Rs. 5,769) as claim for certain arrears of pay, and debits on account of transit pay of certain officers deputed to the Conference were not received in India, (2) Orissa Committee (Rs. 2,483) owing to prolongation of the Committee and (3) Retrenchment Advisory Committee (Rs. 2,483) due to reversion of an officer earlier than anticipated.

Voted O.	37,600	1,29,000	1,33,381	+4,381	+10,243	-5,762
S. (d) 91,400						

Saving mainly on account of prolongation of the Orissa Committee (Rs. 19,488) counter-balanced by excess under Retrenchment Advisory Committee (Rs. 11,703) on account of the appointment of an officer as Secretary Army Sub-Committee for whom no provision was made.

**D. 6. (2).—Pay of Estab-
lishments**

Non-voted O.	37,600	4,825	4,827	+2	..	+2
S. (e) 4,825						

Voted O.	8,800	51,400	46,208	-5,192	+7,810	-13,002
S. (f) 42,600						

Entertainment of staff for less period than anticipated in the Indian Franchise Committee (Rs. 3,539), Federal Finance Committee (Rs. 2,294) and Indian States Enquiry Committee (Rs. 1,863) and prolongation of the Orissa Committee beyond 31st March (Rs. 3,034).

(a) Sanctioned in November.

(b) Voted in February.

(c) Sanctioned in August Rs. 10,000; September Rs. 63,400, January Rs. 41,120 and February—March Rs. 36,000.

(d) Voted in September Rs. 14,500; and February, Rs. 77,300.

(e) Sanctioned in January Rs. 4,175 and February Rs. 603.

(f) Voted in September Rs. 8,400 and February Rs. 36,300.

Major Head and Sub-head.	Final Appro- priation. Rs.	Actual Expendi- ture. Rs.	Excess + Saving— Rs.	Net Reap- pro- priation or surrender. Rs.	Remainde un- adjusted + or —. Rs.
D.—Special Commissions of Enquiry— <i>conold.</i>					
D. 6. (3).—Travelling ex- <i>penditure</i>					
Non-voted O. ..	} 37,371	} 31,339	} —6,032	} —2,424	} —3,693
S. (a) 37,371					

Mainly on account of less travelling by the Retrenchment Advisory Committee.

Voted O. 15,000	} 3,86,300	} 2,90,930	} —95,370	} —54,449	} —10,921
S. (b) 3,71,300					

Less touring by the General Purposes Sub-Committee of the Retrenchment Advisory Committee (Rs. 16,379), fewer meetings of the Consultative Committee (Rs. 13,466), prolongation of the Orissa Committee beyond March (Rs. 11,148), and less touring by the Federal Finance Committee (Rs. 5,478) account for the savings, counterbalanced in part by excess under Indian Franchise Committee (Rs. 9,315). See Note 7.

D. 6. (4).—Grants-in-aid, Con-
tributions, etc.

O. ..	} 3,275	} 3,001	} —274	} —211	} +37
S. (c) 3,275					

D. 6. (5).—Other Expenses

Non-voted O. ..	} 3,085	} 2,944	} —141	} +164	} —305
S. (d) 3,085					
Voted O. 18,400	} 1,09,100	} 2,43,112	} +44,012	} +37,380	} +6,632
S. (e) 1,80,700					

Excess occurred mainly under Indian Franchise Committee (Rs. 20,264), under charges for the special train of the Committee (Rs. 13,800) and hire of cars (Rs. 5,400), and Indian Central Banking Enquiry Committee (Rs. 5,941) owing to printing charges having been greater than anticipated partly counterbalanced by savings under Indian Central Banking Conference (Rs. 17,075) on account of less printing charges of the proceedings, and subvention to Princes fund having been reduced as a result of certain delegates having waived their claims and other causes. See Note 7.

D. 6 (6).—Refunds of excess contributions, etc.	..	4,050	+4,050	+4,050	..
--	----	-------	--------	--------	----

E.—Compensations :

E. 1.—Quit rent for the lease of
the Province of Berar paid
to His Exalted Highness
the Nizam of Hyderabad.

25,00,000	25,00,000
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E. 2.—Other Compensations

Non-voted .. 13,300	} 14,132	} 14,094	} —38	} ..	} —38
S. (f) 232					
Voted .. 38,500	} 37,468	} —1,032	} +3,805	} —1,837	
.. 38,500					

Non-drawal of compensations in United Provinces (Rs. 4,007) and Assam (Rs. 700.)

- (a) Sanctioned in August Rs. 1,700; January Rs. 50,050 and February Rs. 37,118.
 (b) Voted in September Rs. 1,95,600 and February Rs. 1,73,700.
 (c) Sanctioned in August Rs. 150; January Rs. 1,075 and March Rs. 1,000.
 (d) Sanctioned in July Rs. 500; January Rs. 1,837 and February Rs. 708.
 (e) Voted in September Rs. 1,40,530 and February Rs. 29,000.
 (f) Sanctioned in February—March.

Major Head and Sub-head.	Final Appropriation. Rs.	Actual Expendi- ture. Rs.	Excess + Saving— Rs.	Net re- pro- priation or surrender. Rs.	Remainder un- adjusted + or— Rs.
F.—Rents, Rates and Taxes on Cen- tral Buildings					
O. 2,14,000	2,25,000	2,09,976	—25,024	—8,108	—16,916
S. (a) 21,000					
Less consumption of electric current.					

G.—Grants-in-aid					
Non-voted	3,000	114	—2,886	..	—2,886

In Assam, owing to non-adjustment of the subsidy for working and maintenance of the Telegraph lines and offices at Kobo and Passighat during the year, the matter being under correspondence.

H.—Local Clearing Office :					
Voted	52,700	52,700	..	..	..
H. 1.—Pay of Officers					
O. 3,000	3,925	2,925	..	..	..
S. (b) 75					
H. 2.—Pay of Establishments	10,500	10,371	—129	—117	—12
H. 3.—Allowances, Honoraria, etc.					
Non-voted O. 1,800	1,200	976	..	—224	—204
S. (c) —1,800					
Voted	1,200	976	—224	—20	—204
H. 4.—Contingencies	2,300	1,286	—1,014	—442	—572

I.—Indian Soldiers Board :					
I. 1.—Pay of Officers					
Non-voted O. 2,400	1,616	1,616	..	..	..
S. (d) —784					
Voted	9,300	8,858	—442	—102	—250
I. 2.—Pay of Establishments					
I. 3.—Allowances, Honoraria, etc.	3,000	1,646	—1,454	—1,197	—257
I. 4.—Other Expenses	400	374	—26	—33	—7

J.—Miscellaneous and Unforeseen Charges :

**J. 1.—Indian Delegation to
the League of Nations :**

J. 1 (1).—Pay of officers :					
Non-voted O. ..	50	48	—2	..	—2
S. (e) 50					
Voted	12,000	..	—12,000	—16,000	+4,000

See Note 3. Delegates were either officers whose pay was non-voted or persons to whom no salary was paid.

J. 1 (2).—Pay of Establish- ments	1,000	..	—1,000	—2,000	+1,000
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See Note 3. No member of the delegation availed himself of the provision.

**J. 1 (3).—Travelling and
other Expenses :**

Non-voted O. ..	5,900	5,886	—14	..	—14
S. (f) 5,900					

Supplementary appropriation obtained, as the delegation consisted of two officers whose pay and allowances were non-votable.

Voted	12,000	15,404	+3,404	+3,539	—45
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See Non-voted. Provision increased to meet the balance due to the Leader of the Delegation of 1930.

(a) Voted in February.

(b) Sanctioned in January.

(c) Sanctioned in May.

(d) Sanctioned in January,—Rs. 60 ; and March—Rs. 724.

(e) Sanctioned in December Rs. 4,300 and February—Rs. 4,450.

(f) Sanctioned in December, Rs. 6,000 and March—Rs. 150.

Major Head and Sub-head.	Final Appropriation. Rs.	Actual Expenditure. Rs.	Excess + Saving— Rs.	Net reapprop- riation or surrender. Rs.	Remainder un- adjusted + or — Rs.
J. 2.—International Labour Conference;					
<i>J. 2 (1).—Pay of Officers</i>					
<i>O. 3,000</i>					
<i>S. (a)—1,000</i>					
Provision reduced due to drawal of deputation pay by an officer in England.					
J. 2 (2).—Travelling Expen-					
<i>Non-voted O. 3,000</i>	1,04	1,034	+44	..	+44
<i>S. (a)—1,960</i>					
Voted	40,000	24,355	—15,645	—13,500	—2,145
Postponement of the Preparatory Maritime Conference which was proposed to be held in 1931-32.					
J. 2 (3).—Other Expenses	3,000	1,539	—1,461	—1,500	+39
J. 3.—Conference on Deck Passenger and Pilgrim Traffic.					
<i>J. 3 (1).—Pay of Establishment</i>	300	569	+269	+269	..
<i>J. 3 (2).—Travelling Expenses</i>	1,500	1,181	—319	..	—319
<i>J. 3 (3).—Other Expenses</i>	2,200	143	—8,057	—6,403	—1,654
Savings on the original appropriation due mainly to non-employment of French and Dutch Interpreters (Rs. 4,000) and of the reporters (Rs. 1,200) and to economy (Rs. 2,800).					
J. 4.—Deputation of the Rt. Hon'ble Srinivasa Sastri to England to give evidence before the Joint Select Committee on East Africa.					
<i>J. 4 (1).—Travelling and other Expenses</i>	9,500	3,006	—6,404	—4,500	—1,004
The saving represents the cost recovered from the Shipping Company on account of return passage of the Leader of the deputation and his private Secretary.					
J. 5.—Indian Delegation to the Opium Conference at Bangkok.					
<i>J. 5 (1).—Pay of Officers</i>					
<i>O. 3,323</i>					
<i>S. (b) 3,323</i>	3,323	3,070	—253	..	—253
No provision could be made in the original estimates, as the personnel of the delegation were not available before August 1931.					
<i>J. 5 (2).—Other charges</i>					
<i>Non-voted O. 2,024</i>					
<i>S. (b) 2,024</i>	2,024	1,946	—78	..	—78
See J. 5. (1)					
Voted		9	+9	+42	—33
J. 6.—Delegation to South Africa:					
<i>J. 6 (1).—Pay of Officer</i>					
<i>O. 21,250</i>					
<i>S. (c) 21,250</i>	21,250	20,060	—1,190	..	—1,190
Emergency cut in pay.					
J. 6 (2).—Pay of Establishment					
<i>O. 2,200</i>					
<i>S. (d) 2,200</i>	2,200	2,024	—176	..	—176
J. 6 (3).—Travelling and Other Expenses.					
<i>Non-voted O. 3,910</i>					
<i>S. (c) 3,910</i>	3,910	4,148	+238	..	+238
Voted					
<i>O. 35,800</i>					
<i>S. (d) 35,800</i>	35,800	24,029	—10,871	..	—10,871
Less expenditure on cable charges and travelling expenses than was anticipated.					
<i>J. 6 (4).—Grants-in-aid, O. Contributions, etc. S. (c) 250</i>	250	290	+40	..	+40
J. 7.—Sind Conference:					
<i>J. 7 (1).—Pay of officers</i>					
<i>O. 3,000</i>					
<i>S. (d) 3,000</i>	3,000	..	—3,000	..	—3,000
The conference was not held during the financial year 1931-32.					
J. 7 (2).—Pay of Establishments					
<i>O. 300</i>					
<i>S. (d) 300</i>	300	..	—300	—300	..
See J. 7 (1).					

(a) Sanctioned in November.

(b) Sanctioned in March.

(c) Sanctioned in February.

(d) Voted in February.

Major Head and Sub-head.	Final Appro- priation, Rs.	Actual Expendi- ture, Rs.	Excess + Saving— Rs.	Net reappro- priation or surrender, Rs.	Remainder un- adjusted + or— Rs.
J.—Miscellaneous and Unforeseen Charges—contd.					
J. 7 (3).—Travelling and Other Expenses.					
O. } S. (a) 1,700 }	1,700	—	—1,700	—1,700	..
See J. 7 (1).					
J. 8.—Other Items					
Non-voted O. } S. (b) 68,654 }	68,654	68,949	—10,605	..	—10,605
Supplementary appropriation obtained on the basis of previous year's actuals proved excessive.					
Voted O. } S. (a) 10,000 }	12,800	16,540	+5,740	+6,656	—916
K.—Other Charges (including Loss by Exchange on Local Transac- tions)					
Non-voted O. } S. (c) 54,043 }	56,443	1,43,302	+46,859	+1,000	+45,859
Unforeseen adjustments in the closing months of the year owing to fluctuations in the rate of exchange of rupees in Persia caused the final excess.					
Voted O. } S. (a) 2,000 }	50,600	30,713	—19,887	—10,738	—9,149
Savings occurred mainly in Punjab, on account of restricted expenditure on the Institute for disabled soldiers.					
L.—Payments arising out of the Military Land Scheme					
O. } S. (d) 49,462 }	49,462	41,105	—8,357	..	—8,357
Mainly under municipal tax (Rs. 6,310) as tax for 1931-32 is payable in 1932-33 and under Agency charges payable to the Government of Bombay. See Note 4.					
Totals { Non-voted	31,57,234	31,52,313	+5,084	..	+5,084
Voted	15,85,000	14,45,200	—1,39,800	—34,818	—1,04,982

NOTES.

1. The percentage of final voted savings to final appropriation (col. 2) shows slight improvement over last year's figures, being 6·6 against 7·3 last year but the overestimation of requirements of certain Commissions and Committees, noticed at page 223 of last year's Report, continued this year also *vide* Sub-heads D. 6 (1), D. 6 (2) and D. 6 (3). These over-budgetings account mainly for the final savings in the grant. Supplementary grants obtained under Sub-heads D. 6 (2), D. 6 (3) and J. 6 (3) were excessive and under Sub-heads F and K supplementary grants were unnecessary.

2. Sub-head B. 2.—The provision under this sub-head is intended to cover the cost of all Indian newspapers and periodicals supplied to the India Office and the High Commissioner for India, including charges for transmitting them by air mail.

3. Sub-heads J. 1 (1) and J. 1 (2).—The voted provisions under these sub-heads were withdrawn by reappropriations sanctioned and surrendered accepted by Government. Subsequently on the 10th March 1932, Government, through an oversight, accepted a further surrender of Rs. 3,958 from the former sub-head and of Rs. 1,000 from the latter, and on the same date sanctioned also a reappropriation of Rs. 42 from the former sub-head, with the result that the sums of Rs. 4,000 and Rs. 1,000 respectively were withdrawn in excess of the provisions available under the sub-heads. The excesses shown against the sub-heads are due to this cause.

(a) Voted in February.

(b) Sanctioned in October Rs. 1,184; January Rs. 100 and February—March Rs. 67,420.

(c) Sanctioned in January Rs. 7,309 and March Rs. 48,735.

(d) Sanctioned in January.

4. The new sub-head "L.—Payments arising out of the Military Lands Scheme" was opened for recording charges payable to the Government of Bombay for the management of the properties forming assets of the defunct Military Lands Scheme. Similar charges were recorded last year under the sub-head "K.—Other charges".

5. D. 6.—*Other Commissions and Committees*.—The consolidated charges (voted and non-voted) recorded under the heading during 1931-32 are:—

	Rs.
Indian Steam Vessels Rates Advisory Committee	1,079
Indian Franchise Committee	1,38,148
Indian Round Table Conference	2,38,449
Burma Round Table Conference	21,955
Consultative Committee	21,691
Federal Finance Committee	11,843
Indian States Committee	30,112
Orissa Committee	50,767
Coal Dust Committee	33
Salt Survey Committee	706
North-West Frontier Defence Committee	6,721
Drugs Committee	17,092
Indian Central Banking Enquiry Committee	1,23,568
Retrenchment Advisory Committee	1,62,882
North West Frontier Province Subjects Committee	1,04,001
Provinces:—	
Madras—Provincial Banking Enquiry Committee	1,210
Bombay—Sind Financial Enquiry Committee	20,469
Bengal—Provincial Banking Enquiry Committee	3
Bengal—Committee to enquire into the question of revocation of naturalisation certificate granted to Mr. Arther Perry.	2,535
United Provinces—Provincial Banking Enquiry Committee	1,070
Bihar and Orissa—Provincial Banking Enquiry Committee	961
Central Provinces—Provincial Banking Enquiry Committee	68
Total	9,55,362

6. Subhead D.—*Voted and Non-voted*.—The following statement shows the progressive expenditure up to 1931-32 on those committees, etc., on which there was previous expenditure also:—

	Rs.
(1) Tariff Board	18,91,953
(2) Indian Statutory Commission	9,11,902
(3) Royal Commission on Labour	8,44,662
(4) Drugs Committee	50,945
(5) Indian Central Banking Enquiry Committee	5,60,361
(6) Salt Survey Committee	40,778
(7) Indian Round Table Conference	4,82,279
(8) North-West Frontier Defence Committee	26,388
(9) Madras—Provincial Banking Enquiry Committee	38,013
(10) Bengal—Provincial Banking Enquiry Committee	78,128
(11) United Provinces Banking Enquiry Committee	44,224
(12) Bihar and Orissa—Provincial Banking Enquiry Committee	70,241
(13) Central Provinces—Provincial Banking Enquiry Committee	1,08,534
Total	51,48,408

7. The arrangement regarding the incidence of the cost of the Burma Round Table Conference was that the cost not borne by His Majesty's Government should be shared equally by the Government of India and the Government of Burma. Funds were provided not under Sub-heads D. 6(3)—Travelling expenses (voted) and D. 6(5)—other expenses (voted) to cover the portion of the cost chargeable to Central Revenues, whereas provision should have been made for gross expenditure not borne by His Majesty's Government, the Burma portion being shown as recovery of the expenditure.

GRANT No. 76A.—EXPENDITURE ON RETRENCHED PERSONNEL CHARGED TO REVENUE.

ACCOUNT of the Sum Expended, in the year ended 31 March 1932, compared with the Sum Granted, to defray Expenses in connection with the Leave Salary and Repatriation charges of Retrenched Personnel Charged to Revenue.

Major Head and sub-head.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving—.	Net reappro- priation or surplus.	Remaind- er un-adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "52—EXTRAORDINARY CHARGES."					
A.—Expenditure on Retrenched Personnel:					
A. 1.—Leave Salary:					
A. 1. (1).—India					
Non-voted .	..	7,538	+7,538	..	+7,538
Voted .	..	2,19,517	+2,19,517	..	+2,19,517
A. 1 (2).—England					
Non-voted .	..	4,417	+4,417	..	+4,417
Voted .	..	7,204	+7,204	..	+7,204
A. 2.—Repatriation charges .					
A. 2 (1).—India					
Non-voted .	..	1,894	+1,894	..	+1,894
Voted .	..	42,472	+42,472	..	+42,472
A. 3.—Exchange					
Non-voted .	..	—23	—23	..	—23
Voted .	..	—38	—38	..	—38
TOTALS					
Non-voted .	..	14,126	+14,126	..	+14,126
Voted .	..	2,69,155	+2,69,155	..	+2,69,155

NOTE.

This is a new account opened as described in paragraph 28 of the Report to record expenditure on leave salary and repatriation charges of Government servants discharged on the abolition of their posts as a result of retrenchment.

GRANT No. 77.—REFUNDS.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1932, compared with the Sum Granted, to defray the Expenses on account of REFUNDS.

Major Head and Sub-head.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving—	Net reappro- priation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
(Various major heads are involved.)					
A.—Customs					
Non-voted O. 33,70,500 }					
S. (a) 9,42,000 }	43,12,500	44,46,885	+1,34,085	—	+1,34,085
Mainly in Bombay (Rs. 1,40,613), owing to increased rates of duty and levy of surcharge and payments of drawbacks on silver.					
Voted O. 66,19,000 }	78,78,000	83,63,717	+4,85,717	—8,07,150	+12,02,867
S. (b) 12,59,000 }					

Supplementary Grant obtained on account of increase in the rates of duty and levy of surcharge, increased re-exports to Kashmir and Afghanistan and payments of refunds in respect of excise duty on motor spirit and Kerosene oil exported to Afghanistan. The final excess—mainly in Bombay (Rs. 9,57,163) and in Burma (Rs. 4,19,149) was due to unanticipated adjustments of debits after the close of the year, when the appropriation had already been reduced in view of trade depression.

B.—Taxes on Income :

B. 1.—Income-tax

O. 1,58,17,600 }	1,64,17,084	1,34,39,181	—29,77,903	+40,600	—30,18,503
S. (a) 5,99,484 }					

Non-utilisation of a lump provision of Rs. 53,00,000 in India Circle, counterbalanced by excesses in other provinces owing to discontinuance of business, increase in number of appeals, etc., viz., in Bengal (Rs. 11,73,671), Punjab (Rs. 1,41,493), Madras (Rs. 3,91,122), Central Provinces (Rs. 1,86,441), Burma (Rs. 1,67,323) and Bombay (Rs. 4,10,426)—See Important Comments.

B. 2.—Super-tax

O. 11,65,000 }					
S. (a) 13,73,900 }	25,38,900	20,63,393	—4,75,597	—44,366	—4,31,231

Supplementary appropriation, obtained to meet anticipated excess, proved high. Saving occurred mainly in Bengal (Rs. 4,36,808). It has been explained that the expenditure being of a fluctuating nature no accurate estimate of requirements could be made for appeals and refunds.

C.—Salt

Non-voted O. 3,82,000 }	3,92,134	3,86,155	—5,979	..	—5,979
S. (a) 124 }					
Voted O. 76,300 }	1,47,300	2,30,472	+83,172	+37,100	+46,072
S. (b) 71,000 }					

Supplementary Grant obtained to meet refunds of revenue in respect of unallotted indents deposited in the Treasury prior to the introduction of suspense account in the Northern India Salt Revenue Department from 1st February 1931. Adjustment of a debit raised against the Department by another Accounts officer after the close of the year (Rs. 52,304) caused the final excess.

D.—Stamps

O. 73,500 }	75,290	79,021	+3,731	+3,310	+421
S. (a) 1,790 }					

(a) Sanctioned in March.

(b) Voted in February.

Major Head and Sub-head.		Final Appropriation.	Actual Expenditure.	Excess + Saving —	Net reappropriation or surrender.	Remainder un- adjusted + or —
		Ra.	Ra.	Ra.	Ra.	Ra.
<i>E.—Currency</i>						
	O. 61,400 }	42,400	38,694	-3,706	..	-3,706
	S. (a) -19,000 }					

Less claims than anticipated.

F.—Receipts in aid of Superannuation

<i>Non-voted</i>	O. 2,500 }	21,136	21,873	+737	+101	+636
	S. (a) 18,636 }					
<i>Voted</i>	O. 82,400 }	88,400	88,825	+2,425	+2,240	+185
	S. (b) 4,000 }					

G.—Miscellaneous Revenue

<i>Non-voted</i>	O. 3,12,700 }	3,11,700	3,36,051	+24,351	+24,100	+251
	S. (a) -1,000 }					

Actual surplus of the Assigned Tract payable to the Mysore Darbar was greater than originally anticipated. Hence the additional appropriation.

<i>Voted</i>	O. 1,07,900 }					
	S. (b) 4,000 }	1,11,900	94,222	-17,678	-14,150	-3,488

Mainly over-estimation in North West Frontier Province.

H.—Other Refunds:

<i>H. 1.—Opium</i>	200	1,393	+1,193	+1,500	-607
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Reappropriation to meet refunds of house rents on account of revision of the Fundamental Rules proved high.

H. 2.—Land Revenue

<i>Non-voted</i>	3,500	3,315	-185	-185	..
<i>Voted</i>	7,700	6,930	-770	+600	-1,370

Mainly in Baluchistan. Certain remissions of revenue sanctioned on the 15th March could not be drawn before the close of the year.

H. 3.—Excise

<i>Non-voted</i>	13,300	3,034	-10,266	-10,164	-82
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Provision for Western India States Agency reduced by Rs. 10,000, as the purchase by States and Estates of hemp drugs from the Agency treasury on which 12/14th duty is refunded, fell considerably.

<i>Voted</i>	6,800	5,874	-926	-627	-299
<i>H. 4.—Forest</i>	2,200	2,287	+87	+1,810	-1,723

Partly to over-estimation in Andamans (Rs. 911) and partly to refund of certain sums in the North West Frontier Province erroneously credited to the Forest Department (Rs. 811).

H. 5.—Registration

<i>Non-voted</i>	100	10	-90	-20	..
<i>Voted</i>	400	348	-52	+130	-182

Over-estimation mainly in the North West Frontier Province (Rs. 177).

H. 6.—Payments from Indian States

O. 1,12,000 }	1,17,340	1,05,662	-12,158	-12,150	-8
S. (c) 5,340 }					

Reduction in appropriation mainly in Rajputana (Rs. 12,000) owing to more expenditure in 1930-31 which resulted in lower refunds than budgeted for.

<i>H. 7.—Irrigation Works</i>	2,300	1,477	-823	-500	-323
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Refunds of mill rent on certain canals (North-West Frontier Province).

H. 8.—Interest

<i>Non-voted</i>	100	8	-92	-100	+8
<i>Voted</i>	700	1,768	+1,068	+769	+299

Mainly in Punjab (Rs. 464) owing to refunds of "interest on house building advances" recovered in excess.

(a) Sanctioned in March.

(b) Voted in February.

(c) Sanctioned in September Rs. 5,110 and February—Rs. 2,770.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
H.—Other Refunds—contd.					
H. 9.—Administration of Justice					
O. 31,300 } S. (a) —7,000 }	24,300	18,409	—5,891	—5,274	—1,917
Less refunds allowed by appellate Courts in the North-West Frontier Province (Rs. 1,325).					
H. 10.—Jails and Convict Settlements	1,000	1,025	+25	+1,501	—1,476
Reappropriation (Rs. 1,300) for Andamans proved unnecessary.					
H. 11.—Police.					
Non-voted	100	24	—66	..	—66
Voted	5,400	3,935	—1,465	—1,110	—355
H. 12.—Ports and Pilotage	1,300	5,605	+4,305	+2,100	+2,205
Chiefly on account of payments to distressed seamen in Burma (Rs. 2,199) which was not provided for.					
H. 13.—Lighthouses and Lightships	24,700	4,116	—20,584	—17,000	—2,984
Reduction in rate of light dues.					
H. 14.—Education	1,000	520	—480	..	—480
Over-estimated.					
H. 15.—Medical					
Non-voted	1,200	318	—882	—411	+26
Voted	18,600	12,172	—6,428	—4,721	—1,707
Less refunds than estimated.					
H. 16.—Public Health	5,000	4,350	—650	..	—650
Fall in actual realisation of fees, etc., from private laboratory work done at the Central Research Institute.					
H. 17.—Agriculture					
Non-voted	100	115	+15	+20	—7
Voted O. 3,900 } S. (b) 27,000 }	30,900	27,769	—3,131	—2,809	—322
Supplementary Grant obtained to meet refunds of excess receipts from the importers on account of fumigation of American cotton in 1930-31.					
H. 18.—Industries	100	40	—60	—40	—20
H. 19.—Miscellaneous Departments					
Non-voted	..	1	+1	..	+1
Voted	3,500	4,909	+1,409	+2,429	—1,930
Additional appropriation (Rs. 2,876) to meet refunds of Meteorological and other Scientific and Miscellaneous Departments proved excessive (Rs. 1,576).					
H. 19 (1).—Civil Aviation	1,000	299	—701	..	—701
Expenditure according to departmental accounts Rs. 765; difference due to erroneous adjustment by the Accountant General, Central Revenue.					
H. 20.—Indian Stores Department	1,000	711	—289	..	—289
Smaller refunds than anticipated.					

(a) Sanctioned in March.

(b) Voted in February.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Savings —.	Net reappropriation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
H.—Other Refunds—<i>conold.</i>					
H. 21.—Civil Works					
Non-voted O. 1,700 }					
S. (a) 22,149 }	23,849	24,440	+591	+3,330	—2,739
Supplementary appropriation sanctioned to meet refund of house rent under Fundamental Rule 43. Final saving mainly in Bihar and Orissa (Rs. 3,011) owing to adjustment of refund in previous year.					
Voted	16,200	5,161	—11,039	—5,161	—4,878
Less refunds of house rent than anticipated.					
H. 22.—Stationery and Printing					
Non-voted O. 100 }					
S. (b) —50 }	50	6	—44	—1	—43
Voted	89,100	1,49,668	+60,568	+37,290	+23,278
Due mainly to unexpected adjustment after the close of the year of certain arrear accounts of committees and commissions relating to 1930-31.					
H. 23.—Miscellaneous					
Non-voted O. }					
S. (c) 1,500 }	1,500	1,371	—129	—	—129
Connected with refunds of house rent to certain officers of the Assam Rifles.					
Voted	300	13,624	+13,324	+13,420	—90
Additional appropriation mainly on account of refunds of audit and accounts charges relating to certain works in Punjab (Rs. 9,810).					
Totals { Non-voted	2,42,97,473	2,09,68,491	—33,28,982	..	—33,28,982
{ Voted	84,43,000	90,31,307	+5,88,307	—7,52,719	+13,41,026

IMPORTANT COMMENTS.

The table below shows the percentages of savings (—) and excesses (+) both under Voted and Non-voted sections of the Grant for the last five years.

Year.	Voted.	Non-voted.
1927-28	+2	—1
1928-29	—11	—6
1929-30	—17	—6
1930-31	+16	—5
1931-32	+16	—14

The total voted excess occurs principally under sub-head A (Customs) and the non-voted savings under sub-head B (Taxes on Income).

As recorded in the Reports of previous years large variations principally responsible for the savings or excesses in the grant as a whole had generally accrued under the sub-heads A.—Customs (voted and non-voted) and B.—Taxes on Income (non-voted) and these features are again prominent in the accounts for 1931-32. The opinion was expressed that it was doubtful

(a) Sanctioned in January Rs. 8,500 and February—March Rs. 13,250.

(b) Sanctioned in February.

(c) Sanctioned in January.

whether it would be possible to improve substantially the estimating under the voted portion of sub-head A, owing to the nature of the charges but that a closer estimate should apparently be possible during the course of the year in the non-voted sections, especially under B.—Taxes on Income (see page 240 of the 1930-31 Appropriation Report.)

A curious feature of the accounts for 1931-32 is that under the sub-head B.—Taxes on Income in Madras, Punjab and Bengal (the Deputy Accountant General, Central Revenues, Calcutta being the accounting officer in the case of Bengal) the controlling officers assumed that the amounts shown for refunds of Income-tax in the budget notes estimates represented the allotments at their disposal for this purpose. These amounts exceeded the allotments shown in the Demands for Grants by 15 lakhs. The budget estimates are not, of course, authoritative as regards allotments for expenditure and the figures shown in the Demands for Grants should have been adopted, but in these cases the misunderstanding persisted throughout the year and vitiated all proposals for reappropriation and surrender of funds. Controlling officers now seem to be aware of the correct position and this mistake is not likely to be repeated.

Another peculiar feature of the year was that the allotments shown in the Demands for Grants for 1931-32 included 53 lakhs (non-voted) to be taken under sub-head B against the India circle of account, which generally means against expenditure booked by the Accountant General, Central Revenues. This amount was perhaps intended as a reserve against excesses in the Provinces but no reappropriation was made from it—in other words, the fact of the existence of this provision seems to have been overlooked by the controlling authorities. Possibly a partial explanation of the oversight is that the Accountant General, Central Revenues reported to the Finance Department in December 1931 (in the annual Statement of savings and excesses) that no modification of this provision was proposed as the details of the provision were not known and this reference was misunderstood.

These mistakes would probably not have occurred if the new system of control of expenditure for sub-heads A and B had been in force. Under this system, which will come into effect from the 1st April 1933, the appropriations for refunds will not be distributed to various circles but control will be exercised by the Central Board of Revenue on the basis of returns of expenditure and estimates from the various disbursing officers. It is recognised that refunds are inevitable payments which should be disbursed whether funds are available or not; it should also be possible under this system for the Board to receive later information than would otherwise be possible and to propose reappropriations and surrenders on the basis of this information.

GRANT No. 78.—NORTH-WEST FRONTIER PROVINCE.

SUMMARY by Accounts of the Sum Expended, in the year ended 31 March 1932, compared with the Sum Granted, to defray the Expenses in connection with the NORTH-WEST FRONTIER PROVINCE.

Accounts.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation or surrender.	Remainder un- adjusted + or —
	Rs.	Rs.	Rs.	Rs.	Rs.
I.—Direct Demands on the Revenue—					
Land Revenue { Non-voted .	18,000	17,791	—299	..	—299
{ Voted .	3,27,000	3,55,977	+28,977	+43,939	—14,962
<i>Sub-head C. 1.—The original excess of Rs. 31,379 under Voted over the original appropriation of Rs. 2,66,000 is mainly due to pay of Patwaris being disbursed monthly instead of quarterly.</i>					
II.—Direct Demands on the Revenue —					
Forest { Non-voted .	58,050	56,377	—1,673	—539	—793
{ Voted .	8,32,000	6,07,522	—1,34,478	—1,14,254	—20,224
<i>Sub-head B. Voted.—The original saving of Rs. 1,16,546 against the appropriation of Rs. 6,47,300 is mainly due to economy (Rs. 82,400) and to the decreased output of timber (Rs. 25,800).</i>					
<i>Final savings occur mainly under sub-heads B, (Rs. 23,758), C. 2 (Rs. 6,269) and C. 4 (Rs. 8,085) which are due to more savings having been retained against Probable savings (F.) than were necessary.</i>					
III.—Other Direct Demands on the Revenue					
{ Non-voted .	14,000	11,427	—2,573	—3,327	+754
{ Voted .	6,19,000	5,96,996	—22,004	—18,186	—3,818
IV.—Other Expenditure financed from Ordinary Revenues					
	..	5,710	+5,710	+5,775	—65
V.—General Administration					
{ Non-voted .	4,56,100	4,81,509	+25,409	+37,522	—12,113
{ Voted .	14,00,000	12,36,940	—63,040	—27,595	—35,445
<i>The Non-voted saving occurs under sub-head E. 1 (Rs. 12,133) which is due to the post of Development Commissioner having remained vacant longer than anticipated.</i>					
<i>Voted saving occurs mainly under Sub-heads AA. 1 (Rs. 5,712), AA. 4 (Rs. 11,720), F. 2 (Rs. 7,679), F. 7 (Rs. 3,511) and F. 9 (Rs. 2,479) and is due to over-estimation generally.</i>					
VI.—Administration of Justice					
{ Non-voted .	1,02,775	89,507	—13,268	—12,878	—390
{ Voted .	6,70,000	6,42,088	—27,912	—28,079	+167
VII.—Jails and Convict Settlements					
Non-voted .	1,000	880	—120	..	—120
Voted .	Gross .	10,21,000	9,21,226	—99,774	—87,606
	Deductions .	—14,000	—12,000	+2,000	+2,000
	Net .	10,07,000	9,09,226	—97,774	—85,606
<i>Original savings to the extent of Rs. 91,000 occurred under sub-heads A. 4 and .2 owing to economy (Rs. 63,000) and cheaper food grains (Rs. 28,000).</i>					
VIII.—Police					
Non-voted .	2,22,479	2,24,823	+1,744	+3,508	—1,764
Voted .	Gross .	29,56,400	32,59,129	+3,02,729	+3,29,334
	Deductions .	—3,400	—9,249	—5,849	—5,717
	Net .	29,53,000	32,49,880	+2,96,880	+3,23,617
<i>Sub-heads B. 3 and B. 6 Voted.—The original excesses of Rs. 1,83,047 and Rs. 98,394 over the original appropriations of Rs. 19,73,500 and Rs. 1,04,000 respectively are due chiefly to the entertainment of additional police to combat civil disturbances.</i>					
IX.—Ecclesiastical	75,617	80,370	+4,753	+2,105	+2,648
X.—Political	26,02,615	24,50,585	—1,52,030	—1,03,621	—48,509
<i>The principal items of original savings are under sub-heads C. 7 (Rs. 52,000) owing to postponement of certain works and D (Rs. 1,14,114) due mainly to the forfeiture of Afridi allowances.</i>					

Accounts.	Final Appropriation.	Actual Expendi- ture.	Excess + Saving —.	Net reappropri- ation or surrender.	Remainder un- adjusted + or —.		
	Rs.	Rs.	Rs.	Rs.	Rs.		
XI.—Frontier Watch and Ward							
{ Gross .	94,03,867	94,53,906	+50,039	+82,746	—32,707		
{ Deductions .	—70,700	—70,320	+380	..	+380		
{ Net .	93,33,167	93,83,586	+50,419	+82,746	—32,327		
Sub-head A. 4 (2).—The excess of Rs. 1,14,268 over the original appropriation is due to the entertainment of levies for the protection of roads (Rs. 43,000), temporary additional Mehmood Khassadars (Rs. 60,000) and provision for certain establishment having erroneously been made under Allowances, Honoraria, etc., (Rs. 17,000).							
The principal counterbalancing item of saving was under sub-head A 6 (4) for the Tochi Scouts (Rs. 57,176) principally due to reduction in rates for the carriage of stores.							
XII.—Education							
{ Non-voted .	46,965	37,201	—9,764	—4,910	—4,854		
{ Voted .	21,68,000	18,38,306	—3,19,694	—2,90,447	—20,248		
Large reduction in voted appropriation occurs under sub-heads D, E. 1 and E. 2, (Rs. 2,60,000) collectively, against the original appropriation of Rs. 14,65,000 (round) and was the result of economy campaign.							
XIII.—Medical							
{ Non-voted .	95,550	93,115	—2,435	—2,734	—1		
{ Voted .	7,11,000	6,32,806	—1,78,494	—1,79,643	—6,851		
The original saving of Rs. 1,78,494, under voted, occurred mainly under sub-heads B. 1 to B. 6 (Rs. 1,48,000, round) on account of economy and carry forward of payments and under sub-head C. (Rs. 18,564), due to the payment of contribution to the Punjab Government in respect of nominated students only.							
XIV.—Public Health							
{ Non-voted .	18,160	17,985	—175	—160	—15		
{ Voted .	1,10,000	76,616	—33,384	—30,878	—2,508		
Voted saving occurs mainly under sub-heads C. 2 (Rs. 1,081) and C. 5 (Rs. 629) and is due chiefly to non-prevalence of epidemic diseases.							
XV.—Agriculture, Scientific Departments, Miscellaneous Departments and Famins.							
{ Non-voted .	19,450	17,624	—1,826	+2,229	—3,085		
{ Voted .	2,73,000	2,21,151	—51,849	—34,004	—17,846		
Voted saving occurs mainly under sub-heads A. 3 (Rs. 1,677), B. 1 (1) (Rs. 1,917), F. 2 (Rs. 2,006) and F. 3 (Rs. 3,008) and is due principally to economy.							
XVI.—Miscellaneous							
	70,000	69,181	—819	—9,002	—817		
Sub-head C.—The original saving of Rs. 4,761 represents unspent balance out of the reserve of Rs. 5,000 provided for grant of savings in contract grants.							
Total.	{ Non-voted	Gross .	1,31,33,955	1,30,32,410	—1,01,545	..	—1,01,545
		Deductions .	—70,700	—70,320	+380	..	+380
		Net .	1,30,63,255	1,29,62,090	—1,01,165	..	—1,01,165
	{ Voted	Gross .	1,11,56,400	1,05,53,367	—6,03,033	—4,33,844	—1,09,389
		Deductions .	—17,400	—21,249	—3,849	—3,717	—132
		Net .	1,11,39,000	1,05,32,118	—6,06,882	—4,37,561	—1,69,521

ACCOUNT I.—DIRECT DEMANDS ON THE REVENUE—LAND REVENUE.

Major Head and Sub-head.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Charges of Administration :					
A. 2.—Pay of Establishments .	14,400	13,910	—490	—209	—290
A. 3.—Other charges . . .	8,100	6,710	—1,390	—682	—708
B.—Survey and Settlement :					
B. 2.—Pay of Establishment	2,000	3,869	+1,869	+3,739	—1,860
Additional funds for payment of arrear bills and the survey of Malandri Area proved excessive, as the establishment was entertained for a shorter period than anticipated.					
B. 3.—Allowances, Honoraria, etc.	..	671	+671	+1,064	—393
B. 4.—Contingencies . . .	..	524	+524	+833	—309
Additional funds for survey of Malandri Area proved excessive.					
C.—Land Records					
C. 1.—Pay of Establishments .	2,66,600	2,97,979	+31,379	+36,684	—5,305
Reappropriation mainly on account of pay of patwaris being disbursed monthly instead of quarterly.					
C. 2.—Allowances, Honoraria, etc.	10,600	17,653	—1,947	—1,191	—756
C. 3.—Supplies and Services, and Contingencies . . .	6,300	4,561	—1,719	—1,198	—521
D.—Miscellaneous					
Non-voted	13,000	17,701	—999	..	—299
Voted	10,000	10,080	+80	+4,900	—4,820
The reappropriation proved excessive.					
Totals . { Non-voted	13,000	17,701	—999	..	—299
{ Voted	3,27,000	3,55,977	+28,977	+43,939	—14,962

ACCOUNT II.—DIRECT DEMANDS ON THE REVENUE—FOREST.

A.—General Direction—Share of the cost of the Chief Conservator and his staff paid to the Punjab Government						
Non-voted	O. 1,000)	350	368	—432	—100	—332
	S. (a) —150)					
Less touring by the Chief Conservator.						
Voted		400	145	—255	—100	—155
B.—Conservancy and Works						
		6,47,300	5,30,754	—1,16,546	—22,788	—23,738

Savings due to economy (Rs. 82,400), decreased output of timber (Rs. 25,600), lesser cutting of firewood (Rs. 3,600) and restricted train operations (Rs. 5,000) were not fully surrendered.

(a) Sanctioned in August.

ACCOUNT II.—DIRECT DEMANDS ON THE REVENUE—FOREST—*contd.*

Major Head and Sub-head.	Final Appropriation.	Actual Expendi- ture.	Excess + Saving —.	Net reappropri- ation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
C.—Establishments :					
C. 1.—Pay of Officers					
<i>Non-voted</i> O. 37,300 }					
S. (a)—11,630 }	25,670	26,063	+393	+190	+203
Voted	28,100	22,354	—5,746	—2,825	—2,921
Savings on account of change in personnel (Rs. 3,500), emergency cut (Rs. 700) and the pay of a Divisional Officer having been debited to Account X—Political (Rs. 1,580) not fully surrendered.					
C. 2.—Pay of Establishments .	1,00,600	87,507	—13,093	—6,324	—6,269
C. 3.—Grants-in-aid, Contributions, etc.	1,200	635	—564	—190	—374
Early transfer of an officer led to the saving which was not fully surrendered.					
C. 4.—Other Charges					
<i>Non-voted</i> O. 7,900 }					
S. (b)—1,170 }	6,730	4,956	—1,774	—780	—994
Voted	59,600	42,128	—17,472	—9,387	—8,085
Compensation for the forest conservancy of Runer Pinder having been paid for one year against two years originally provided (Rs. 2,200) and emergency (Rs. 15,000) led to the original saving which was not fully surrendered.					
D.—Interest on Forest Capital Outlay.	23,600	23,676	+76	—	+76
E.—Capital Outlay on Forests charged to Revenue					
<i>Non-voted</i> . . . . .	..	678	+678	..	+678
Voted	16,000	14,634	—1,366	—2,330	+964
Due to pro rata distribution not correctly anticipated.					
F.—Deduct—Probable savings	—20,000	..	+20,000	..	+20,000
Fully materialized.					
Totals					
{ <i>Non-voted</i>	58,030	56,377	—1,653	—380	—793
{ Voted	8,32,000	6,97,522	—1,34,478	—1,14,254	—20,224

ACCOUNT III.—OTHER DIRECT DEMANDS ON THE REVENUE.

A.—Excise: District Executive Establishment:**A. 1.—District Establishments:**

A. 1 (1).—Pay of Officers .	5,400	5,242	—158	—100	—58
A. 1 (2).—Pay of Establish- ments	45,200	41,608	—3,592	—3,536	+244
A. 1 (3).—Other Charges .	29,200	19,137	—10,063	—9,279	—784

A. 2.—Bonded Warehouse Establishment:

A. 2 (1).—Pay of Establish- ments	5,800	5,131	—669	—545	—124
A. 2 (2).—Other Charges .	1,400	1,613	+213	+120	—7

(a) Sanctioned in August—Rs. 10,000 and March—Rs. 200.

(b) Sanctioned in August.

ACCOUNT III.—OTHER DIRECT DEMANDS ON THE REVENUE—*conold.*

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—	Net reappropriation or surrender.	Remainder unadjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Excise : District Executive Establishment—<i>conold.</i>					
A. 2.—Bonded Warehouse Establishment :—<i>conold.</i>					
A. 2 (3).—Compensation	15,000	15,000	..	..	..
A. 3.—Cost of Opium Supplied to Excise Department	48,000	44,550	—3,450	—3,000	—450
Reduction on account of supply in 1930-31 of an indent for 1931-32.					
A. 4.—Charges paid to Punjab Government for loss of Still—Head duty.	4,07,000	4,07,000	..	..	..
A. 5.—Charges paid to United Provinces Government for loss of Still—Head duty	40,000	40,000	..	..	..
B.—Stamps:					
B. 1.—Pay of Establishments	1,000	835	—165	—32	—132
B. 2.—Other Charges					
Non-voted	14,000	11,427	—2,573	—3,327	+754
Reduction in appropriation, on account of decrease in sale of stamps owing to fall in prices of immovable property and general trade depression, proved high.					
Voted	6,000	2,493	—3,507	—1,580	—1,927
On account of decrease in sale of stamps owing to trade depression. Savings not fully surrendered.					
C.—Registration:					
C. 1.—Pay of Establishments	9,400	8,732	—668	—223	—335
C. 2.—Other Charges	5,600	5,355	—245	..	—245
Totals { Non-voted 14,000 11,427 —2,573 —3,327 +754					
Voted 6,19,000 5,96,990 —22,004 —18,180 —3,818					

ACCOUNT IV.—OTHER EXPENDITURE FINANCED FROM ORDINARY REVENUES.

A.—Irrigation Works: Works for which neither Capital nor Revenue Accounts are kept—In Charge of Civil Officers:

A. 3.—Pay of Establishments 3,762 +3,762 +3,775 —13

Funds obtained by reappropriation, as the complete transfer of the revenue and technical control of the Civil Canals to the Irrigation Department could not be completely given effect to from 1st April.

A. 4.—Other Charges 1,948 +1,948 +2,000 —52

Total 5,710 +5,710 +5,775 —65

ACCOUNT V.—GENERAL ADMINISTRATION.

Major Head and Sub-head.	Final Appropriation.	Actual Expendi- ture.	Excess + Savings—	Net reappro- priation or surrender	Remainder un- adjusted + or —
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Chief Commissioner :					
<i>A. 1.—Salary of the Chief Commissioner</i>					
<i>O.</i> 66,000	64,300	66,011	+1,711	+1,661	+30
<i>S. (a)</i> —1,700					
<i>A. 2.—Fixed Travelling Allowance</i>	3,000	3,000	..	..	..
<i>A. 3.—Sumptuary Allowance</i>	6,000	6,000	..	..	..
<i>A. 4.—Staff and Household :</i>					
<i>A. 4 (1).—Pay of Officers</i>					
<i>Non-voted O.</i> 10,500	10,200	9,092	—1,108	—900	—203
<i>S. (a)</i> —300					
<i>Voted</i>	5,300	5,160	—140	—100	—40
<i>A. 4 (2).—Pay of Establishments</i>	10,900	9,765	—835	—700	—135
<i>A. 4 (3).—Other Charges</i>					
<i>Non-voted O.</i> 2,300	1,000	2,089	+189	+700	—211
<i>S. (b)</i> —700					
<i>Voted</i>	23,300	32,585	+9,285	+9,775	—490
Additional funds mainly for purchase of new furniture for the Chief Commissioner.					
<i>A. 4 (4) Grants-in-aid, Contributions, etc.</i>	600	621	+21	..	+21
<i>A. 5.—Tour expenses—</i>					
<i>O.</i> 35,500	31,500	26,829	—4,671	—5,000	+389
<i>S. (b)</i> —4,000					
AA.—Elections for Indian and Provincial Legislatures :					
<i>AA. (1) Pay of Officers.</i>					
<i>Non-voted</i>	..	3,512	+3,512	..	+3,512
Represents expenditure on the preparation of electoral rolls in connection with the introduction of Reforms in the North-West Frontier Province. The requirements were generally over-estimated. Funds were wrongly provided under voted.					
<i>Voted.</i>	..	1,037	+1,037	+6,749	—5,712
See AA. 1 Non-voted.					
<i>AA. (2) Pay of establishments</i>	..	1,905	+1,905	+2,420	—515
<i>AA. (3) Allowances, Honoraria, etc.</i>					
<i>Non-voted</i>	..	863	+863	..	+863
See AA. 1 Non-voted.					
<i>Voted</i>	..	644	+644	+1,850	—1,206
See AA. 1 Non-voted.					
<i>AA. (4) Contingencies</i>	..	6,280	+6,280	+18,000	—11,720
Late submission of bills by the Deputy Commissioners concerned.					
See also AA. 1 Non-voted.					
B.—Secretariat :					
<i>B. 1.—Pay of Officers</i>					
<i>Non-voted O.</i> 37,800	36,700	40,359	+3,659	+4,142	—483
<i>S. (a)</i> —1,100					
Temporary appointment of additional Under Secretary to the Chief Commissioner necessitated the additional appropriation.					
<i>Voted</i>	15,500	14,829	—671	—400	—271
(a) Sanctioned in March.					
(b) Sanctioned in August.					

ACCOUNT V.—GENERAL ADMINISTRATION—*contd.*

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation or surrender.	Remainder unadjusted + or —.
	Ra.	Ra.	Ra.	Ra.	Ra.
B. 2.—Pay of Establishments .	1,01,800	1,02,200	+400	+479	—79
B. 3.—Allowances, Honoraria, etc.					
Non-voted O. 2,000 } S. (a)—600 }	1,400	1,565	+165	..	+165
Voted	10,400	15,038	+4,638	+5,209	—671
Additional funds on account of excessive touring and move to Nathiagali of a larger staff owing to disturbances.					
B. 4.—Supplies and services and contingencies	36,200	58,472	+22,272	+22,875	—603
Additional funds for increased expenditure on service postage and telegram charges owing to the political situation of the Province.					
B. 5.—Grants-in-aid, contributions, etc.	600	1,116	+515	+515	..
C.—Local Fund Audit Charges paid to the Audit Department	11,000	12,876	+1,876	+1,400	+476
Originally under-estimated.					
D.—Revenue Commissioner :					
D. 1.—Pay of Officers					
Non-voted O. 36,000 } S. (a)—1,000 }	35,000	35,223	+223	+200	+23
Voted	17,100	15,968	+2,868	+2,128	+720
Additional appropriation, to meet excess expenditure under leave salary (Rs. 1,500) and to meet the cost of appointment of an officer on special duty in connection with the Municipal Elections, proved inadequate.					
D. 2.—Pay of Establishments .	80,300	71,574	—8,726	—9,096	+370
D. 3.—Other Charges					
Non-voted	3,500	5,132	—263	..	—263
Voted	30,900	27,510	—3,390	—3,410	+20
E.—Development Commissioner :					
E. 1.—Pay of officers					
O. 36,000 } S.(b)—11,900 }	34,100	11,767	—12,333	—200	—12,133
The post of Development Commissioner remained vacant for a longer period than anticipated.					
E. 2.—Pay of Establishments .	24,000	4,689	—19,311	—19,107	—204
Reduction in provision due mainly to non-entertainment of full establishment (Rs. 8,000) expenditure on account of travelling allowance, contingencies, etc., originally provided under this head having been booked under respective heads (Rs. 5,000) and economy.					
E. 3.—Other charges					
Non-voted . . . . .	..	1,251	+1,251	+1,300	—49
Voted . . . . .	..	4,768	+4,768	+4,923	—155
See E. 2.					
E. 4.—Grants-in-aid, Contributions, etc. . . . .	..	564	+564	..	+564
Passage contribution of an officer.					

(a) Sanctioned in March.

(b) Sanctioned in August—Rs. 7,000 and February—March—Rs. 4,900.

(c) Sanctioned in August.

ACCOUNT V.—GENERAL ADMINISTRATION—*conold.*

Major head and sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —	Net reappropriation or surrender.	Remainder un- adjusted + or —
	Rs.	Rs.	Rs.	Rs.	Rs.
F.—District Establishment :					
F. 1.—Pay of Officers					
Non-voted O. 2,10,700 } S. (b)—7,400 }	2,03,300	2,22,553	+19,553	+20,606	—1,053
Additional appropriation due mainly to appointments of Joint Deputy Commissioner and Special Magistrate, D. I. Khan Riot Committee.					
Voted	1,85,100	1,49,333	—35,767	—26,160	+393
F. 2.—Pay of General establishments	2,50,900	2,42,654	—8,246	—567	—7,679
F. 3.—Pay of Treasury establishments	49,600	48,562	—1,038	—2,081	+1,013
The reduction in appropriation proved excessive.					
F. 4.—Pay of Sub-Divisional Establishments	1,70,900	1,65,772	—5,128	—3,905	—1,823
F. 5.—Pay of Other Establishments	41,100	38,854	—2,246	—2,404	—1,842
Savings, on account of economy, not fully surrendered.					
F. 6.—Travelling Allowances					
Non-voted O. 23,000 } S.(a)—4,200 }	23,800	24,934	+2,134	+1,398	+736
Reduction in original appropriation was excessive.					
Voted	77,700	63,353	—14,347	—16,248	+1,901
Reduction in appropriation on account of economy and reduction in the rates of travelling allowances proved excessive.					
F. 7.—Other Allowances, Honorary, etc.					
Non-voted	10,000	15,767	+5,767	+10,000	—4,243
Additional appropriation was over-estimated.					
Voted	76,000	73,657	—2,343	+1,168	—3,511
Reappropriation was unnecessary.					
F. 8.—Supplies and Services	1,600	1,017	—583	—410	—173
F. 9.—Contract Contingencies	1,19,000	1,07,083	—11,917	—9,438	—2,479
F. 10.—Other Contingencies	51,700	49,469	—2,231	—1,269	—971
F. 11.—Grants-in-aid, Contributions, etc.	600	3,907	+3,307	+3,400	—93
G.—Miscellaneous Discretionary Grants by Heads of Provinces, etc.	10,000	9,900	—100	..	—100
Totals { Non-voted	4,68,100	4,81,509	+25,409	+37,822	—12,413
{ Voted	14,00,000	13,36,900	—63,040	—27,595	—35,445

(a) Sanctioned in August.

(b) Sanctioned in March.

ACCOUNT VI.—ADMINISTRATION OF JUSTICE.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation or surrender.	Remainder unadjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Law Officers (Fees to Pleaders and Other Charges).	53,000	60,044	+7,044	+2,310	+4,734
Additional provision to meet the cost of appointment of an additional public prosecutor in connection with riot cases and a treasury defalcation case was under-estimated.					
B.—Judicial Commissioner :					
B. 1.—Pay of Officers					
Non-voted O. 39,000 }					
S. (a) —1,000 }	38,000	38,025	+25	...	+25
Voted	43,600	40,524	—3,066	—3,049	—17
B. 2.—Pay of Establishments .	41,700	40,083	—1,617	—1,617	..
B. 3.—Other Charges					
Non-voted O. 1,000 }					
S. (b) —400 }	600	1,014	+1,014	—173	+1,187
Payment in England of the cost of passages.					
Voted	11,400	8,397	—3,003	—2,990	—13
C.—Civil and Sessions Courts :					
C. 1.—Pay of Officers					
Non-voted O. 74,300 }					
S. (c) —13,400 }	60,900	43,052	—12,848	—12,085	—763
Reduction in appropriation due to posting of officers whose pay was Voted.					
Voted	1,36,000	1,46,935	+10,935	+12,000	—1,065
Additional appropriation mainly for reasons under C. 1 (Non-voted).					
C. 2.—Pay of Establishments .	1,71,900	1,61,835	—10,065	—9,028	—1,037
C. 3.—Allowances, Honoraria, etc.					
Non-voted O. 6,400 }					
S. (a) —2,425 }	2,975	1,816	—1,159	—620	—539
Voted	28,900	21,403	—7,495	—6,621	—874
C. 4.—Contingencies	22,900	20,075	—2,825	—2,460	—365
C. 5.—Grants-in-aid, Contributions, etc.					
.	500	..	—500	..	—500
On account of confirmation of an officer in the Political Department.					
D.—Criminal Courts :					
D. 1.—Pay of Establishments .	21,600	20,077	—1,523	—1,049	—474
D. 2.—Station Writing Charges	25,000	20,479	—5,121	—5,100	—21
D. 3.—Allowances, Honoraria, etc.	9,300	7,452	—1,848	—1,184	—664
D. 4.—Diet and Road Money of Witnesses	62,500	60,567	+7,067	+6,500	+567
Additional appropriation mainly for increased travelling expenses (Rs. 3,500) and increase in criminal cases (Rs. 3,000).					
D. 5.—Expenses of Jirgas	38,600	23,587	—15,013	—14,500	—513
D. 6.—Contract Contingencies . .	3,000	1,518	—1,382	—1,291	—91
Totals .					
{ Non-voted	1,02,775	89,507	—13,268	—12,578	—390
{ Voted	6,70,000	6,42,088	—27,912	—28,079	+167

(a) Sanctioned in March.

(b) Sanctioned in August.

(c) Sanctioned in February—March.

ACCOUNT VII.—JAILS AND CONVICT SETTLEMENTS.

Major Head and Sub-head.	Final Appropriation. Rs.	Actual Expendi- ture. Rs.	Excess + Saving —. Rs.	Net reappropri- ation or surrender. Rs.	Remainder un- adjusted + or —. Rs.
A.—Jails :					
A. 1.—Pay of Officers					
Non-voted . . .	1,000	877	—123	..	—123
Voted . . .	30,900	32,123	+1,223	+2,252	—1,029
See A. 7.					
A. 2.—Pay of Establishments .	1,99,100	2,03,440	+4,340	+0,482	—2,142
A. 3.—Allowances, Honoraria, etc.					
Non-voted . . .	..	3	+3	..	+3
Voted . . .	9,000	10,867	+1,867	+2,135	—268
See A. 7.					
A. 4.—Dietary Charges . . .	2,71,000	2,67,869	—3,131	—4,968	+1,837
Reduction in appropriation mainly on account of economy (Rs. 10,000), cheaper food grains (Rs. 28,000) counterbalanced by expenditure on Haripur Central Jail (Rs. 42,000).					
See A. 7.					
A. 5.—Other Supplies . . .	1,82,400	3,17,592+1,35,192	+1,44,455	—9,263	
Additional appropriation on account of Haripur Central Jail (Rs. 50,000) (see A. 7) and for political disturbances was over-estimated.					
A. 6.—Contingencies . . .	21,500	26,330	+4,830	+4,714	+116
See A. 7.					
A. 7.—Lump provisions for establishment and other charges for the new Central Jail at Haripur .					
	1,98,000	..	—1,98,000	—1,98,000	..
Expenditure booked under the respective heads A. 1—A. 6.					
A. 8.—Charges paid to other Governments for maintenance of prisoners .					
	12,500	21,023	+8,523	+7,842	+681
Additional appropriation for payments to Punjab Government for the maintenance of juvenile offenders in the Reformatory School at Delhi.					
A. 9.—Deduct—Cost of convict labour supplied to Jail Press— . . .					
	—14,000	—12,000	+2,000	+2,000	..
Less labour supplied than originally contemplated, hence the change in appropriation.					
B.—Jail Manufacture :					
B. 1.—Pay of Establishments .	200	142	—58	..	—58
B. 2.—Other Charges . . .	96,400	41,840	—54,560	—52,518	—2,042
Reduction in appropriation mainly on account of economy (Rs. 44,000 roundly) and fall in price of Jail-made articles (Rs. 9,000).					
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Total { Non-voted . . .	1,000	880	—120	..	—120
{ Voted . . .	Gross . . .	10,21,000	9,21,226	—99,774	—87,606
	Deductions . . .	—14,000	—12,000	+2,000	+2,000
	Net . . .	10,07,000	9,09,226	—97,774	—85,606
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Total { Voted . . .					
{ Voted . . .	Gross . . .	10,21,000	9,21,226	—99,774	—87,606
	Deductions . . .	—14,000	—12,000	+2,000	+2,000
	Net . . .	10,07,000	9,09,226	—97,774	—85,606
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ACCOUNT VIII.—POLICE.

Major Head and Sub-head.	Final Appropriation. Rs.	Actual Expendi- ture. Rs.	Excess + Saving — Rs.	Net reappro- priation or surrender. Rs.	Remainder un- adjusted. + or — Rs.
A.—Superintendence :					
A. 1.—Pay of Officers					
<i>O.</i> 44,000 }					
<i>S.</i> (a) —1,200 }	42,800	43,243	+5,443	+5,614	—66
A. 2.—Pay of establishments .	23,900	24,403	+503	+724	—229
A. 3.—Other Charges					
<i>Non-voted O.</i> 3,000 }					
<i>S.</i> (b) —450 }	2,550	2,312	—238	—330	—8
Voted	45,200	57,738	+12,436	+14,085	—1,649
Additional funds chiefly for telephones due to civil disturbances.					
A. 4.—Grants-in-Aid, Contri- butions, etc.	1,300	2,392	+592	+620	—28
B.—District Executive Force—District Police :					
B. 1.—Pay of Officers					
<i>Non-voted O.</i> 1,27,200 }					
<i>S.</i> (c) —4,965 }	1,22,234	1,12,335	—9,399	—3,234	—1,165
Voted	67,000	62,401	—4,599	—4,123	—486
B. 2.—Police Force	19,73,500	21,56,347	+1,83,047	+1,37,030	—3,983
B. 3.—Mounted Police					
B. 4.—Office Establishment					
Additional funds chiefly on account of the entertainment of additional police to combat civil disturbances.					
B. 5.—Travelling Allowance					
<i>Non-voted O.</i> 20,700 }					
<i>S.</i> (b) —2,505 }	18,195	17,160	—1,035	—720	—315
Voted	1,93,000	1,90,428	—2,572	—673	—1,899
B. 6.—Other Allowances, Honoraria, etc.	1,04,000	2,60,394	+96,394	+1,02,700	—6,306
Additional appropriation, necessitated by increased activities of the Department on account of political disturbances, was over-estimated.					
B. 7.—Clothing	1,08,500	1,13,245	+4,745	+4,900	—155
B. 8.—Arms and Ammunitions	67,000	63,311	—3,689	—2,500	—1,189
B. 9.—Other Supplies and Services					
<i>Non-voted</i>	2,000	1,400	—600	—600	—
Voted	27,700	41,274	+13,574	+18,500	—5,226
See B. 6.					
B. 10.—Contingencies	1,17,000	1,18,428	+1,428	+7,200	—5,762
See B. 6.					
B. 11.—Grants-in-Aid, Contri- butions, etc.	10,800	7,275	—3,525	—3,350	—175
(Other Police—)					
B. 12.—Police Force	4,300	3,735	—565	—500	—65
B. 13.—Other Allowances, Ho- noraria, etc.	400	62	—338	—300	—38
B. 14.—Supplies and Services .	300	244	—56	—55	—1
B. 15.—Contingencies	400	237	—163	—150	—13
B. 16.—Deduct—Establishment charges, etc., reco- vered from other Govern- ments, Departments, etc. (Posts and Telegraphs) .	—3,400	—3,246	+154	—	+154

(a) Sanctioned in March.

(b) Sanctioned in August.

(c) Sanctioned in August—Rs. 900 and March—Rs. 4,800.

ACCOUNT VIII.—POLICE—*concl'd.*

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
BB.—Special Police :					
BB. 1.—Supplies and Services ..		3,144	+3,144	..	+3,144
Entertainment of special police to avoid civil disturbances. Funds not arranged.					
BB. 2.—Contingencies. . . . .	..	1,375	+1,375	..	+1,375
	See BB. 2.				
C.—Railway Police :					
C. 1.—Pay of Officers	8,800	8,576	—225	—200	—25
C. 2.—Pay of Establishments . .	72,409	70,821	—1,579	—545	—1,034
C. 3.—Allowances, Honoraria, etc.	7,800	7,003	—797	—350	—247
C. 4.—Supplies and Services, and Contingencies	17,200	17,188	—12	+54	—60
C. 5.— <i>Deduct</i> —Establishment charges, etc. recovered from other Govern- ments, Departments, etc. . . . .	..	—6,003	—6,003	—5,717	—286
Gross debits adjusted under sub-heads C. 1 to C. 4 and recovery under this sub-head instead of booking the net expenditure under C. 1 to C. 4, as in previous years.					
D.—Police Training School :					
D. 1.—Establishment charges paid to other Governments, Departments, etc.	9,900	10,050	+150	+150	..
E.—Criminal Investigation Department :					
E. 1.—Pay of Officers					
<i>Non-voted</i> O. 20,400 }					
S. (a) —400 }	20,000	20,681	+10,681	+10,683	—2
Additional appropriation on account of the retention of a post longer than originally contemplated and leave salary.					
<i>Voted</i>	9,000	8,467	—533	—200	—333
E. 2.—Police Force					
E. 3.—Office Establishment . . }	64,000	67,327	+3,327	+4,767	—1,440
Additional appropriation mainly for additional establishment employed on censorship.					
E. 4.—Allowances, Honoraria, etc.					
<i>Non-voted</i>	1,400	1,230	—250	—275	—5
<i>Voted</i>	10,000	21,112	+2,112	+2,050	—538
	See E. 3.				
E. 5.— <i>Grants-in-Aid, Contribu- tions, etc.</i>	500	600	..	..	..
E. 6.—Secret charges	1,000	1,000	..	..	..
E. 7.—Other charges	10,100	6,282	—3,818	—3,530	—288
Provision for the purchase of a Photostat Machine withdrawn.					
F.—Cattle Pounds	3,200	3,167	—33	..	—33
G.—Miscellaneous	1,700	1,161	—539	—400	—139
Totals { <i>Non-voted</i>	2,22,479	2,24,223	+1,744	+3,508	—1,764
{ <i>Voted</i>	20,56,400	32,59,129	+3,02,729	+3,29,334	—20,000
{ Gross					
{ Deductions	—3,400	—9,249	—5,849	—5,717	—132
{ Net	20,53,000	32,49,880	+2,96,880	+3,23,617	—20,737

(a) Sanctioned in March.

ACCOUNT IX.—ECCLIESIASTICAL—(ALL NON-VOTED)

Major Head and Sub-head.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —,	Net resprop- riation or surrender.	Remainder un- adjusted + or —.
	Ra.	Ra.	Ra.	Ra.	Ra.
<i>A.—Ecclesiastical Establishments:</i>					
<i>A. 1.—Church of England—</i>					
<i>A. 1 (1) Pay of officers</i>					
O. 55,100 }					
S. (a)—2,000 }	53,100	53,569	+469	..	+469
<i>A. 1 (2).—Pay of Establishments</i>					
O. 1,200 }					
S. (b)—352 }	348	462	+114	+147	—31
<i>A. 1 (3).—Other Charges</i>					
O. 22,400 }					
S. (c)—6,437 }	15,963	20,344	+4,381	+1,966	+2,372
Additional appropriation to meet anticipated extra expenditure under cost of passages and travelling allowance was under-estimated.					
<i>A. 2.—Church of Scotland:</i>					
<i>A. 2 (1).—Pay of Establishments</i>	600	532	—68	—32	—36
<i>A. 2 (2).—Other Charges</i>	800	515	—282	—50	—232
<i>A. 3.—Church of Rome:</i>					
<i>A. 3 (1).—Pay of Establishments</i>	700	640	—51	..	—51
<i>A. 3 (2).—Other Charges</i>	300	254	—46	..	—46
<i>B.—Cemetery Establishment</i>					
O. 4,900 }					
S. (b) —1,034 }	3,866	3,938	+72	+76	—4
Total	75,617	80,370	+4,753	+2,105	+2,648

ACCOUNT X.—POLITICAL—(ALL NON-VOTED).

<i>A.—Political Agents</i>					
<i>A. 1.—Pay of Officers</i>					
O. 2,16,600 }					
S. (d)—14,000 }	2,02,600	1,93,349	—9,351	—11,813	+2,567
Reduction, on account of vacancies and changes of incumbents in Chitral and Kurram Agencies, proved excessive.					
<i>A. 2.—Pay of Establishments</i>					
O. 2,01,400 }					
S. (e)—6,300 }	1,95,100	1,91,261	—3,839	—1,469	—2,370
<i>A. 3.—Allowances, Honoraria, etc.</i>					
O. 95,800 }					
S. (f) —14,469 }	79,311	86,413	+7,102	+4,893	+2,210
Reduction in the allotment for travelling allowance not fully realized.					
<i>A. 4.—Supplies and Services</i>	47,700	51,135	+3,435	+3,375	+2,080
Additional appropriation mainly on account of maintenance of hostages and payment of compensation to certain tribes in Kurram Agency (Ra. 22,372), additional expenditure on water supply in Khyber Agency (Ra. 6,092) and increased expenditure on Jirgas and Postal subsidy in North and South Waziristan Agency (Ra. 5,133).					

(a) Sanctioned in March.

(b) Sanctioned in August.

(c) Sanctioned in July—Ra. 31 and August—Ra. 6,474.

(d) Sanctioned in August—Ra. 1,000 and March—Ra. 12,000.

(e) Sanctioned in August—Ra. 2,700 and March—Ra. 3,600.

(f) Sanctioned in July—Ra. 94 and August—Ra. 14,395.

ACCOUNT X.—POLITICAL—contd.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation or surrender.	Remainder un-adjusted + or —.
	Ra.	Ra.	Ra.	Ra.	Ra.
A.—Political Agent—concl.					
A. 5.—Secret Expenses					
O. 22,300 }					
S. (a) —2,230 }	20,070	26,156	+6,086	+8,191	—2,105
Additional fund, chiefly on account of disturbances, was excessive.					
A. 6.—Contingencies	1,28,100	1,29,103	+1,003	+2,220	—1,217
A. 7.—Grants-in-aid, contributions, etc.	1,800	71,948	+70,148	+76,093	—5,945
Additional funds mainly for the construction of the Karaghat Road and Balambat bridge (Rs. 88,000), and grants for cattle breeding (Rs. 2,000) were over-estimated.					
A. 8.—Works	9,100	8,97	—130	..	—130
B.—Educational Establishment in Agencies :					
B. 1.—Pay of Establishments					
O. 72,200 }					
S. (b) —900 }	71,300	65,306	—15,794	—6,757	—9,037
Economy and late opening of the new schools.					
B. 2.—Allowances, Honoraria, etc.					
O. 73,900 }					
S. (a) —103 }	13,795	11,881	—1,914	+249	—2,163
Economy. The reappropriation of funds was unnecessary.					
B. 3.—Contingencies	14,500	14,332	—168	+1,879	—2,047
Additional funds for expenditure on petty construction and repairs transferred from sub-head B. 5. The amount, however, was not spent owing to economy.					
B. 4.—Grants-in-aid, Contributions, etc.	1,800	7,800	..	..	..
B. 5.—Works	27,500	22,301	—5,199	—2,532	—2,667
See B 3 for reduction in appropriation.					
C.—Medical establishment in Agencies :					
C. 1.—Pay of Officers					
O. 43,900 }					
S. (c) —5,100 }	38,800	41,357	+2,557	+3,000	—443
C. 2.—Pay of Establishments					
O. 47,800 }					
S. (b) —700 }	42,100	41,635	—465	—284	—181
C. 3.—Allowances, Honoraria, etc.					
O. 2,500 }					
S. (a) —1,395 }	8,105	10,073	+1,968	+2,522	—554
Additional appropriation on account of transfer of provision (Rs. 3,700) wrongly included in Account No. XI and transfers (Rs. 672) partly counterbalanced by economy and reduction in rates of road mileage (Rs. 2,225).					
C. 4.—Supplies and Services	35,200	30,551	—4,649	+59	—4,708
Mainly on account of the annual medical intent for 1931-32 having been complied with in April 1932.					
C. 5.—Contingencies	19,000	19,407	+407	+338	+69
C. 6.—Grants-in-aid, Contributions, etc.	600	290	—310	—250	—60
Original provision was excessive.					
C. 7.—Works	52,000	..	—52,000	—32,000	..
Postponement of works.					

(a) Sanctioned in August.

(b) Sanctioned in March.

(c) Sanctioned in August—Rs. 4,700 and March—Rs. 500.

ACCOUNT X—POLITICAL—concl'd.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Not reappropriation or surrender.	Remainder unadjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
D.—Allowances to Frontier tribes	8,26,400	7,12,286	—1,14,114	—1,11,937	—
Reduction in appropriation owing mainly to forfeiture of Afridi Allowances.					
E.—Political Subsidies	42,000	42,000	..	..	..
F.—Entertainment Charges					
O. 3,74,700 }	3,14,212	3,38,734	+24,522	+22,948	+1,574
S. (a)—60,488 }					
Additional funds on account of disturbances.					
G.—Refugees and State Prisoners and Kabul Refugees					
O. 6,500 }	6,830	5,516	—1,314	..	—1,314
S. (b) 330 }					
Non-drawal of pensions by certain pensioners.					
H.—Miscellaneous:					
H. 1.—Pay of Officers					
O. 6,500 }	6,100	14,813	+8,713	+9,500	—787
S. (b)—400 }					
Reappropriation due to the continuance of the post of Assistant Political Agent, Mohmands.					
H. 2.—Pay of Establishments					
O. 29,400 }	28,800	26,328	—2,472	—724	—1,748
S. (c)—600 }					
H. 3.—Other Charges					
O. 2,83,400 }	2,77,615	2,57,972	—19,843	—4,859	—14,784
S. (d)—5,785 }					
H. 4.—Forest Conservancy in Agencies.					
H. 4 (1).—Pay of Officers	12,700	1,313	—11,387	—8,439	—2,948
H. 4 (2).—Pay of establishments					
O. 32,500 }	39,400	3,184	—36,216	—36,100	—116
S. (b)—100 }					
H. 4 (3).—Other charges					
O. 31,300 }	30,310	3,560	—26,750	—27,323	+1,073
S. (d)—990 }					
H. 4 (1) } Reduction in appropriation on account of postponement					
H. 4 (2) } of certain Conservancy works in Agencies owing to economy.					
H. 4 (3) } Reduction under H. 4(3) was excessive.					
H. 5.—Educational Establishments in Tribal Areas:					
H. 5 (1).—Pay of establishments					
O. 4,200 }	4,067	2,781	—1,286	—1,162	—124
S. (d)—153 }					
H. 5 (2).—Other charges	3,300	2,357	—949	—488	—461
H. 5 (1) }					
H. 5 (2) } Reduction due to late opening of certain schools.					
H. 5 (3).—Works	2,400	2,259	—141	—125	—16
Total	26,02,615	24,50,585	—1,52,030	—1,03,521	—48,509

(a) Sanctioned in August—Rs. 74,700 and February Rs. 14,312.

(b) Sanctioned in March.

(c) Sanctioned in August—Rs. 200 and March—Rs. 300.

(d) Sanctioned in August.

ACCOUNT XI.—FRONTIER WATCH AND WARD—(ALL NON-VOTED).

Major Head and Sub-head.	Final Appropriation.	Actual Expendi- ture.	Excess + Saving —.	Net reappropri- ation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<i>A.—Frontier Constabulary and Militia :</i>					
<i>A. 1.—Frontier Constabulary :</i>					
<i>A. 1 (1).—Pay of Command- ant and Other Officers</i>					
O. 1,35,300 }					
S.(a) —14,200 }	1,70,400	1,70,369	—31	..	
<i>A. 1 (2).—Police Force</i>					
O. 9,73,400 }					
S. (b) —1,200 }	9,72,200	10,61,313	+29,913	+30,895	—1,580
Additional appropriation partly for entertainment of 2 additional temporary platoons and for the revised rates of good service pay for non-commissioned officers (Rs. 16,000) and partly for classification of pay of followers having been changed from contingencies to this head (Rs. 15,000). See A. 1(11).					
<i>A. 1 (3).—Mounted Force</i>					
O. 2,59,500 }					
S. (b) —3,200 }	2,51,300	2,33,114	—18,186	—18,400	+214
<i>A. 1 (4).—Office Establishments</i>					
O. 59,300 }					
S.(c) —1,000 }	57,700	57,903	+203	—	+203
<i>A. 1 (5).—Travelling Allow- ances</i>					
O. 30,000 }					
S. (d) —6,000 }	24,000	20,488	—3,512	—2,500	—1,012
<i>A. 1 (6).—Ration Allowances</i>	3,46,500	3,46,543	—257	..	—257
<i>A. 1 (7).—Other Allowances, Honoraria, etc.</i>	13,800	14,239	+439	+400	+39
<i>A. 1 (8).—Clothing</i>	1,04,500	1,12,390	+7,890	+10,070	—2,180
Additional funds to restore in part the cut made by Government, as the expenditure was of a fixed nature.					
<i>A. 1 (9).—Arms and Ammu- nitions</i>					
O. 91,000 }					
S.(e) —10,000 }	81,000	57,646	—23,354	—16,146	—7,208
Reduction due mainly to non-replacement of the old rifles and ammunition by new rifles and ammunition in consequence of the re-armament of the Frontier Constabulary. Savings not fully surrendered.					
<i>A. 1 (10).—Other Supplies and Services</i>	1,09,200	1,09,055	—7,145	—6,346	—799
<i>A. 1 (11).—Contingencies</i>					
O. 57,700 }					
S. (c) —2,200 }	55,450	40,951	—14,499	—14,323	—176
Pay of followers debited to sub-head A. 1 (2) instead of to this sub-head where provision was originally made. Hence the reduction in appropriation.					
<i>A. 1 (12).—Grants-in-aid, Con- tributions, etc.</i>					
O. 19,100 }					
S. (e) —10,500 }	8,600	7,867	—733	..	—733

Fewer students sent for training to Army Schools.

- (a) Sanctioned in August—Rs. 10,000 and March—Rs. 4,900.
 (b) Sanctioned in March.
 (c) Sanctioned in August—Rs. 1,500 and March—Rs. 100.
 (d) Sanctioned in August—Rs. 6,000 and March—Rs. 1,000.
 (e) Sanctioned in August.

ACCOUNT XI.—FRONTIER WATCH AND WARD,—(ALL NON-VOTED)—contd.

Major Head and Sub-head.	Final Appropriation.	Actual Expendi- ture.	Excess + Saving —.	Net reappropriation or surrender.	Remainder un- adjusted + or —.
Ra.	Ra.	Ra.	Ra.	Ra.	Ra.
A.—Frontier Constabulary and Militia—contd.					
A. 2.—South Waziristan Scouts :					
A. 2 (1).—Pay of Officers					
O. 1,53,000 }					
S. (a) —31,383 }	1,56,612	1,60,973	—5,639	—5,838	+199
A. 2 (2).—Pay of Establish- ments					
O. 9,31,500 }					
S. (b) —5,532 }	9,22,968	9,25,213	+2,247	+3,566	—1,318
A. 2 (3).—Allowances, Hono- raria, etc.					
O. 3,16,400 }					
S. (c) —9,890 }	3,06,510	2,98,799	—7,711	—13,905	+6,194
Reduction in appropriation mainly on account of non-payment of ration allowances to men detailed at hospital expenses. Certain belated adjustment on account of cost of rations caused the final excess.					
A. 2 (4).—Supplies and Services					
O. 3,53,100 }	3,51,100	3,90,575	+39,475	+30,238	+9,237
S. (e) —32,000 }					
Mainly on account of the move of a detachment of South Waziristan Scouts to Ladha Camp. Additional appropriation proved inadequate.					
A. 2 (5).—Contingencies					
O. 37,000 }					
S. (a) —100 }	36,900	32,849	—3,751	—550	—3,201
Savings not fully surrendered.					
A. 2 (6).—Grants-in-aid, Con- tributions, etc.					
O. 17,000 }					
S. (a) —4,000 }	13,000	10,648	—2,352	—2,306	—52
A. 2 (7).—Establishment charges paid to other Governments, Departments, etc.					
		527	+527	..	+527
Debits by the Military Department on account of cost of inspection of arms, etc., by Ordinance Experts. Funds not arranged.					
A. 3.—Chitral Scouts :					
A. 3 (1).—Pay of Officers					
O. 26,300 }					
S. (d) —2,640 }	24,260	24,213	+553	—475	+1,128
Reduction was unnecessary.					
A. 3 (2).—Pay of Establish- ments					
O. 18,100 }					
S. (e) —200 }	17,900	18,030	+130	..	+130
A. 3 (3).—Allowances, Hono- raria, etc.					
O. 17,200 }					
S. (e) —644 }	16,556	15,409	—1,146	+145	—1,291
Reappropriation was unnecessary.					
A. 3 (4).—Supplies and Ser- vices					
O. 12,400 }					
S. (e) —1,394 }	11,006	7,393	—3,612	—2,544	—767
(a) Sanctioned in August—Rs. 11,856 and March—Rs. 9,523.					
(b) Sanctioned in August—Rs. 6,632 and March—Rs. 1,300.					
(c) Sanctioned in August—Rs. 2,310 and March—Rs. 500.					
(d) Sanctioned in August—Rs. 3,040 and March—Rs. 600.					
(e) Sanctioned in August.					

ACCOUNT XI.—FRONTIER WATCH AND WARD.—(ALL NON-VOTED)—contd.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—.	Net reappropriation or surrender.	Remainder unadjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<i>A.—Frontier Constabulary and Militia—contd.</i>					
<i>A. 3 (5).—Contingencies</i>					
<i>O.</i> 2,500 }					
<i>S. (a)</i> —175 }	2,325	2,727	+402	+380	+22
<i>A. 3 (5).—Grants-in-aid, Contributions, etc.</i>	1,200	1,200	..	..	..
<i>A. 4.—Charges for Levies:</i>					
<i>A. 4 (1).—Pay of Officers</i>					
<i>O.</i> 13,800 }	13,400	13,715	+5,315	+4,974	+341
<i>S. (b)</i> —400 }					
Additional appropriation for payment of Command Allowance to certain officers.					
<i>A. 4 (2).—Pay of Establishments.</i>					
<i>O.</i> 27,42,900 }	27,39,400	25,53,663	+1,14,263	+1,21,481	—7,213
<i>S. (b)</i> —3,500 }					
Additional appropriation for entertainment of levies for the protection of Roads (Rs. 43,000), temporary additional Mohmand Khassadars (Rs. 60,000), and provision for certain establishments having been made under A. 4 (3) (Rs. 17,000).					
<i>A. 4 (3).—Allowances, Honoraria, etc.</i>					
<i>O.</i> 39,300 }	39,139	24,179	—14,941	—17,943	+3,007
<i>S. (a)</i> —150 }					
See A 4 (2) for reduction which was excessive.					
<i>A. 4 (4).—Supplies and Services.</i>					
<i>O.</i> 17,000 }	12,000	1,096	—10,910	—9,218	—1,694
<i>S. (b)</i> —5,000 }					
Less expenditure on purchase of arms and ammunition. Savings not fully surrendered.					
<i>A. 4 (5).—Contingencies.</i>	1,27,500	1,23,416	—4,084	—123	—3,061
<i>A. 4 (5).—Deduct—Establishment charges, etc., recovered from other Governments, Departments, etc.</i>	—70,700	—70,320	+380	..	+380
<i>A. 5.—Kurram Militia</i>					
<i>A. 5 (1).—Pay of Officers:</i>					
<i>O.</i> 73,000 }	65,132	67,676	+2,544	..	+2,544
<i>S. (b)</i> —12,868 }					
<i>A. 5 (2).—Pay of Establishments</i>					
<i>O.</i> 3,78,900 }	3,78,200	3,94,883	+16,683	+17,330	—647
<i>S. (a)</i> —700 }					
Additional appropriation for six extra temporary platoons instead of three as originally contemplated.					
<i>A. 5 (3).—Allowances, Honoraria, etc.</i>					
<i>O.</i> 1,37,500 }	1,33,825	1,35,677	+1,852	+3,064	—1,202
<i>S. (a)</i> —3,675 }					
See A. 5 (2).					
<i>A. 5 (4).—Supplies and Services</i>	1,35,000	1,36,174	—2,325	—4,664	+1,339
Reduction in appropriation was excessive.					
(a) Sanctioned in August.					
(b) Sanctioned in March.					

ACCOUNT XI.—FRONTIER WATCH AND WARD.—(ALL NON-VOTED)—contd.

Major Head and Sub-head.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation or surrender. + or —.	Remainder un- adjusted.
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Rs. Rs. Rs. Rs. Rs.

A.—Frontier Constabulary and Militia—canceled.

A. 5 (5).—Contingencies . . . 12,400 13,409 +1,009 +1,120 —111

See A. 5 (2).

A. 5 (6).—Grants-in-aid, Con-
tributions, etc. . . . 15,400 10,689 —4,711 —4,630 —61

Smaller number of men sent for training at the Army School of Instruction. Hence the reduction in appropriation.

A. 5 (7).—Establishment
charges payable to other
Governments, Depart-
ments, etc. 293 +293 .. +293

See A 2(7).

A. 5.—Tochi Scouts :

A. 6 (1).—Pay of Officers
O. 1,63,000 } 1,44,540 1,46,405 +1,865 .. +1,865
S.(a) —23,460 }

A. 6 (2).—Pay of Establish-
ments
O. 7,27,600 } 7,12,200 7,06,458 —5,712 —6,229 +527
S.(b) —15,400 }

A. 6 (3).—Allowances, Hono-
raria, etc.
O. 2,46,000 } 2,37,955 2,39,740 +1,785 —2,875 +4,000
S.(c) —8,045 }

Reduction was excessive.

A. 6 (4).—Supplies and Services
O. 2,95,300 } 2,65,300 2,08,124 —57,176 —34,918 —22,258
S.(d) —30,000 }

Reduction in appropriation on account of reduction in the rates of carriage of stores (Rs. 28,000) and pumping and electricity charges over-estimated by Military Engineering Services (Rs. 6,000). Final savings due to certain charges budgeted for in 1931-32 having been adjusted in previous year. Local Administration evidently overlooked to surrender the saving.

A. 6 (5).—Contingencies . . . 23,100 25,827 +2,727 +3,960 —1,233

A. 6 (6).—Grants-in-aid, Con-
tributions, etc. . . . 14,200 9,721 —4,479 +260 —4,739

Over-estimated.

A. 6 (7).—Establishment
charges payable to other
Governments, Depart-
ments, etc. 381 +381 .. +381

See A 2(7).

A. 7.—Frontier Constabulary Reserve :

A. 7 (1).—Pay of Establishments
O. 16,200 } 13,600 12,604 —1,496 —1,500 +4
S.(d) —2,700 }

A. 7 (2).—Other charges . . . 4,800 4,609 —191 .. —191

(a) Sanctioned in August —Rs. 10,600 and March —Rs. 13,400.
(b) Sanctioned in August —Rs. 6,000 and March —Rs. 2,400.
(c) Sanctioned in August —Rs. 5,118 and March —Rs. 7,000.
(d) Sanctioned in March.
(e) Sanctioned in August.

ACCOUNT XI.—FRONTIER WATCH AND WARD.—(ALL NON-VOTED)—concl'd.

Major Head and Sub-head.	Final Grant or appropriation. Rs.	Actual Expendi- ture. Rs.	Excess + Saving— Rs.	Net reapprop- riation or surrender. Rs.	Remainder un- adjusted + or — Rs.
B.—Miscellaneous:					
B. 1.—Intelligence Bureau:					
B. 1 (1).—Pay of Officers.					
O. 14,000 }					
S. (a) —966 }	13,034	49,307	+27,773	+26,346	+1,427
Additional appropriation necessitated by the continuance of the post of the Intelligence Staff Officer to the end of 1931-32.					
B. 1 (2).—Police Force and Office Establishment					
O. 18,290 }					
S. (b) —533 }	17,667	19,824	+2,157	+2,329	—63
B. 1 (3).—Other Charges					
O. 25,400 }					
S. (c) —313 }	25,085	27,930	+2,875	+2,896	—21
See B. 1 (1).					
B. 2.—Inspecting Officer, Frontier Corps:					
B. 2 (1).—Pay of Officers					
O. 25,900 }					
S. (d) —700 }	25,200	23,780	—1,414	—1,400	—14
B. 2 (2).—Pay of Establishments					
O. 12,000 }					
S. (d) —533 }	11,467	10,942	—516	—563	+53
B. 2 (3).—Other Charges					
O. 10,300 }					
S. (e) —1,320 }	8,980	7,431	—1,489	—1,077	—412
B. 2 (4).—Grants-in-aid, Contributions, etc.					
	600	636	+36	..	+36
B. 3.—Medical Establishment:					
B. 3 (1).—Pay of Officers					
O. 16,600 }					
S. (e) —2,100 }	14,500	12,358	—2,142	—1,646	—496
B. 3 (2).—Pay of Establishments:					
O. [53,900 }					
S. (f) —1,633 }	52,267	51,702	—565	—300	—865
B. 3 (3).—Allowances, Honorary, etc.					
O. 21,500 }					
S. (c) —1,950 }	19,550	13,953	—5,597	—5,610	+13
Wrong budgeting under this head instead of in Account No. X—Political (Rs. 3,000), fall in price of grains (Rs. 1,100) and economy account mainly for the reduction in appropriation					
B. 3 (4).—Supplies and Services					
O. 35,500 }					
S. (e) —460 }	35,040	36,053	—2,307	—14	—2,293
Annual medical indents for 1931-32 supplied in 1932-33.					
B. 3 (5).—Contingencies					
O. 26,100 }					
S. (e) —50 }	26,050	26,144	+94	—55	+149
Reduction was unnecessary.					
B. 3 (6).—Grants-in-aid, Contributions, etc.					
	600	1,020	+420	—150	+570
Transfer of a military officer as Medical Officer. Reappropriation was unnecessary.					
Total					
{ Gross	94,03,867	94,53,906	+50,039	+52,746	—32,707
{ Deductions	—70,700	—70,330	+370	..	+380
{ Net	93,33,167	93,83,586	+50,419	+52,746	—32,327

(a) Sanctioned in August—Rs. 100 and March—Rs. 800.
 (b) Sanctioned in August—Rs. 553 and March—Rs. 30.
 (c) Sanctioned in August.
 (d) Sanctioned in March.
 (e) Sanctioned in August—Rs. 3,000 and March—Rs. 100.
 (f) Sanctioned in August—Rs. 53 and March—Rs. (..).

ACCOUNT XII.—EDUCATION.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—	Net reappropriation or surrender.	Remainder unadjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—University—Government Professional Colleges (Training College):					
A. 3.—Allowances and Stipends	3,600	2,912	—588	..	—688
Non-award of certain stipends and late joining of certain stipendiaries.					
A. 6.—Establishment Charges paid to other Governments, Departments, etc.	11,700	5,540	—6,160	—3,579	—2,581
Appropriation reduced mainly on account of failure of candidates in the test for admission in the Engineering class of the Thomason College for the Session of 1931-32. The final savings intended to be utilised elsewhere lapsed as certain purchases could not be completed before the end of the financial year.					
B.—University—Grants-in-aid to Non-Government Colleges	1,47,000	1,47,028	+28	+28	..
C.—Secondary—Government High Schools:					
C. 1.—Pay of Officers					
O. 17,100 }					
8. (a) —4,500 }	12,600	5,068	—7,532	—3,900	—3,632
Leave on half average pay and non-drawal of a part of leave salary by the Head master of a school led to the original saving which was not fully surrendered.					
C. 2.—Pay of Establishments	1,89,000	1,89,910	—9,090	—5,066	—4,024
C. 3.—Allowances, Honoraria, etc.	2,300	1,920	—380	—225	—155
C. 4.—Supplies and Services, and Contingencies	17,100	19,451	+2,351	+3,344	—993
Additional funds for equipment,					
D.—Grants-in-aid to Non-Government Secondary Schools	5,36,200	4,34,477	—1,01,723	—1,00,663	—1,070
E.—Primary:					
E. 1.—Recurring Grants-in-aid to Local Bodies	7,86,600	7,51,769	—34,831	—34,192	—639
E. 2.—Non-Recurring Grants-in-aid to Local Bodies	1,42,500	15,020	—1,27,480	—1,24,718	—2,762
F.—Special:					
F. 1.—Government Special Schools:					
F. 1. (1)—Pay of Officers	12,900	9,087	—3,813	—3,812	—1
F. 1. (2)—Pay of Establishments	51,200	28,449	—22,751	—21,754	—997
Provision reduced mainly because certain expenditure in connection with Ghazni Khe Normal School and Government Normal School for Women was booked under respective heads.					
F. 1. (3)—Allowances and Stipends	36,300	43,930	+7,630	+8,065	—1,335
Additional appropriation for expansion of vernacular education. See F. 1 (2).					
F. 1. (4)—Supplies and Services and Contingencies	8,300	13,692	+5,392	+5,729	—337
Expansion of vernacular education accounts mainly for the additional appropriation. See F. 1 (2).					

(a) Sanctioned in August.

ACCOUNT XII.—EDUCATION—*concd.*

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation or surrender, + or —.	Remainder unadjusted
	Rs.	Rs.	Rs.	Rs.	Rs.
G.—General:					
G. 1.—Direction:					
G. 1. (1).—Pay of Officers					
Non-voted O. 21,000 } S. (a) —000 }	20,400	20,331	—69	—550	+481
Voted	7,700	7,517	—183	—186	+3
G. 1. (2).—Pay of Establishments	26,800	25,216	—1,584	—1,100	—484
G. 1. (3).—Other Charges					
Non-voted O. 2,700 } S. (b) —405 }	2,295	1,289	—1,015	—830	—195
Restricted touring.					
Voted	11,300	12,933	+1,633	+1,897	—264
Additional appropriation for increased expenditure on service postage stamps.					
G. 2.—Inspection:					
G. 2. (1).—Pay of Officers					
Non-voted O. 5,000 } S. (a) —200 }	4,800	4,759	—50	..	—50
Voted	35,800	33,674	—1,826	—1,285	—541
G. 2. (2).—Pay of Establishments	35,600	31,850	—3,750	—1,033	—2,717
The final savings include surrender (Rs. 1,695) unaccepted by Government.					
G. 2. (3).—Other Charges					
Non-voted O. 3,200 } S. (c) —330 }	2,870	1,772	—1,098	+260	—1,458
The final saving to the extent of Rs. 1,245 was offered for surrender, but not accepted.					
Voted	25,600	21,871	—3,829	—2,472	—1,157
G. 3.—Scholarships	35,500	30,587	—15,913	—7,400	—8,513
Scholarships awarded to a smaller number of students.					
G. 4.—Miscellaneous	5,400	2,472	—2,928	—2,935	+7
Totals { Non-voted . 46,965 } Voted . 21,38,000 }	46,965	37,201	—9,764	—4,910	—4,854
	21,38,000	18,38,305	—3,19,695	—2,90,447	—29,348

ACCOUNT XIII.—MEDICAL.

A.—Medical Establishment:

A. 1.—Pay of Officers					
Non-voted O. 1,02,000 } S. (d) —14,500 }	87,500	80,679	—6,821	—2,800	+179
Voted	30,700	24,001	—6,699	—5,600	—1,199
A. 2.—Pay of Establishments	54,100	46,212	—7,888	—8,064	+176
A. 3.—Allowances and Com- ingencies					
Non-voted O. 14,000 } S. (b) —1,650 }	12,350	12,129	—221	—34	—137
Voted	13,400	17,316	+3,916	+5,417	—1,501

Additional appropriation mainly for the payment of arrears of compensatory allowance to a Medical Officer was over-estimated.

(a) Sanctioned in March.

(b) Sanctioned in August.

(c) Same sanctioned in July—Rs. 45 and August—Rs. 253.

(d) Sanctioned in August—Rs. 9,000 and March—Rs. 9,500.

ACCOUNT XIII.—MEDICAL—*concl.*

Major Head and Sub-head.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Medical Establishment—<i>concl.</i>					
<i>A. 4—Grants-in-aid, Contribu- tions, etc.</i>	..	107	+107	+100	—43
B.—Hospitals and Dispensaries :					
B. 1.—Pay of Officers . . .	65,100	60,255	—14,845	—14,085	—760
B. 2.—Pay of Establishments	1,11,300	98,138	—13,162	—13,792	+630
B. 3.—Allowances, Honoraria, etc.	27,200	9,440	—17,760	—17,821	+61
B. 4.—Cost of Medicines and Diet of Patients . . .	80,100	36,519	—43,581	—37,286	—6,315
Annual medical indents for 1931-32 supplied late and paid for in 1932-33.					
B. 5.—Other Expenses . . .	67,500	37,427	—30,073	—30,168	+35
B. 6.—Grants-in-aid to Hospitals and Dispensaries . . .	2,07,500	1,77,462	—20,838	—27,011	—2,827
C.—Medical Schools and Colleges . .	54,300	35,736	—18,564	—24,413	+5,840
Provision reduced as contribution to the Punjab Government was paid in respect of nominated students only. Reduction was excessive.					
Totals { Non-voted . . .	95,550	93,115	—2,735	—2,734	—1
{ Voted . . .	7,11,000	5,32,506	—1,78,494	—1,72,643	—5,851

ACCOUNT XIV.—PUBLIC HEALTH.

A.—Public Health Establishment :

A. 1.—Pay of Officers

Non-voted O. 17,400 } S. (a) —500 }	16,900	16,845	+45	..	+45
Voted . . .	15,800	14,918	—682	—700	+18

A. 2.—Pay of Establishments

17,200	15,467	—1,733	—1,607	—226
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A. 3.—Other Charges

Non-voted O. 1,600 } S. (b) —200 }	1,400	1,140	—220	—160	—60
Voted . . .	8,200	8,084	—116	+275	—291

Reappropriation was unnecessary.

B.—Grants-in-aid for Public Health

purposes . . .	45,300	22,574	—22,726	—22,726	..
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Less grants to local Bodies (Rs. 13,000) and diversion of funds for the improvement and equipment of certain Zonana Hospitals urgently needed (Rs. 2,000), account for the reduction in appropriation.

(a) Sanctioned in March.

(b) Sanctioned in August.

ACCOUNT XIV.—PUBLIC HEALTH—*concd.*

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—	Net reappropriation or surrender.	Remainder un-adjusted + or —
	Ra.	Ra.	Ra.	Ra.	Ra.
C.—Expenses in connection with Epidemic Diseases :					
C. 1.—Pay of Officers	1,500	..	—1,500	—1,500	..
Non-prevalence of epidemic diseases.					
C. 2.—Pay of Establishments	4,500	2,617	—1,883	—802	—1,081
See C. 1.					
C. 3.—Allowances, Honoraria, etc.	700	414	—286	—175	—111
C. 4.—Medical and Other Expenses	14,000	11,502	—2,498	—2,410	—88
See C. 1 for reduction in appropriation.					
C. 5.—Grants-in-aid to District Boards and Municipalities	3,000	1,040	—1,960	—1,331	—629
See C. 1 for reduction in appropriation.					
Totals . { Non-voted	18,160	17,985	—175	—160	—15
{ Voted	1,10,000	76,616	—33,384	—30,876	—2,508

ACCOUNT XV.—AGRICULTURE, SCIENTIFIC DEPARTMENTS, MISCELLANEOUS DEPARTMENTS, AND FAMINE.

A.—Agriculture—Experimental Farms :

A. 1.—Pay of Officers

Non-voted O.	16,200				
S. (a) —100		16,100	15,415	—2,687	..

Change of incumbents. Savings not fully surrendered.

Voted	6,400	2,887	—3,513	—3,515	—18
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Transfer of funds wrongly budgeted under this head.

A. 2.—Pay of Establishments	23,900	10,874	—13,026	—11,768	—1,260
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Includes wrong provision of funds (Ra. 2,000) instead of in Account X—Political.

A. 3.—Allowances, Honoraria, etc.,

Non-voted O.	2,500				
S. (b) —420		2,380	4,009	+1,629	+2,127
				—498	

Additional appropriation mainly for the unanticipated travelling allowance to the late Agricultural officer and for the transfer travelling allowance of the new Agricultural Officer.

Voted	4,600	2,462	—2,138	—471	—1,677
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A. 4.—Other Expenses	45,100	37,352	—7,748	—6,800	—948
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B.—Veterinary Charges :

B. 1.—Superintendent and Establishment, etc. :

B. 1. (1)—Pay of Officers	10,000	7,783	—2,217	—300	—1,917
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B. 1. (2)—Pay of Establishments	4,500	3,837	—443	—268	—177
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B. 1. (3)—Allowances, Honoraria, etc.	202	+202	+102	+100
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Touring by the Director, Veterinary Services, Punjab.

Voted	4,800	1,003	—3,797	—2,675	—1,122
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Restricted touring and economy.

B. 1. (4)—Supplies and Services and Contingencies	6,600	5,457	—1,143	—660	—483
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(a) Sanctioned in March.

(b) Sanctioned in August.

ACCOUNT XV.—AGRICULTURE, SCIENTIFIC DEPARTMENTS, MISCELLANEOUS DEPARTMENTS, AND FAMINE—*concl'd.*

Major Head and Sub-head.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation or surrend. + or —.	Remainder un- adjusted + or —.												
	Rs.	Rs.	Rs.	Rs.	Rs.												
B.—Veterinary Charges—<i>concl'd.</i>																	
B. 2.—Subordinate Establishments :																	
B. 2 (1).—Pay of Establish- ments	24,300	19,455	—4,845	—3,433	—1,382												
B. 2 (2).—Allowances, Hono- raria, etc.	6,100	3,580	—2,520	—1,172	—1,348												
B. 2 (3).—Supplies and Ser- vices and Contingencies	19,800	19,123	—677	—213	—464												
B. 3.—Grants-in-aid, etc. . . .	17,000	14,000	—3,000	—1,910	—1,090												
Due to economy.																	
C.—Public Exhibitions and Fairs	5,000	1,450	—3,550	—3,500	—50												
Horse shows and cattle fairs withheld this year. Hence the reduction in appropriation.																	
D.—Veterinary Charges—Hospitals and Dispensaries	9,100	8,188	—914	..	—914												
E.—Veterinary Charges—Breeding Operations																	
F.—Co-operative Credit :																	
F. 1.—Pay of Officers	3,900	4,369	+469	—100	+569												
Provision for the subsistence allowance of Assistant Registrar (probationary) existed under Pay of Establishments.																	
F. 2.—Pay of Establishments	54,100	38,699	—15,401	—13,305	—2,096												
Non-entertainment of full sanctioned staff account for the reduction in appropriation.																	
F. 3.—Other Charges	20,000	14,667	—5,333	—3,325	—3,008												
Economy and non-entertainment of full sanctioned establishment. Savings not fully surrendered.																	
G.—Museum :																	
G. 1.—Pay of Establishments	3,500	3,437	—63	—100	+37												
G. 2.—Other Charges	1,500	1,219	—281	—30	—251												
H.—Provincial Statistics and Other Miscellaneous Departments :																	
H. 1.—Provincial Statistics :																	
H. 1. (1)—Pay of Establishments	900	834	—66	..	—66												
H. 2.—Other Miscellaneous De- partments	2,100	1,958	—142	+84	—226												
I.—Relief Works—Irrigation Works	18,499	+18,499	+18,453	+46												
Additional provision for famine test works in Bannu District.																	
Totals	<table> <tr> <td>Non-voted</td><td>18,430</td><td>17,624</td><td>—806</td><td>+2,229</td><td>—3,035</td></tr> <tr> <td>Voted</td><td>2,73,000</td><td>2,21,151</td><td>—51,849</td><td>—34,004</td><td>—17,845</td></tr> </table>					Non-voted	18,430	17,624	—806	+2,229	—3,035	Voted	2,73,000	2,21,151	—51,849	—34,004	—17,845
Non-voted	18,430	17,624	—806	+2,229	—3,035												
Voted	2,73,000	2,21,151	—51,849	—34,004	—17,845												

ACCOUNT XVI.—MISCELLANEOUS.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—	Net re-appropriation or surrender.	Remainder un-adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Donations for Charitable Purposes and Charges on account of European Vagrants	6,100	5,014	—1,086	—1,650	+564
The uncovered excess was due mainly to a belated debit of Rs. 1,345 by the Punjab Government.					
B.—Contributions	84,000	81,489	—2,511	—3,314	+203
Reduction in appropriation mainly on account of cut in grants to local bodies.					
C.—Unforeseen charges	5,000	239	—4,761	—3,854	—907
Represents reserve for the regrant of savings in contract grants.					
D.—Irrecoverable temporary loans written off	2,000	2,259	+259	+316	—57
E.—Other charges	1,300	180	—1,120	—500	—620
Reduction in appropriation due mainly to a decision arrived in the course of the year not to charge for the cost of vaccine issued to the North-West Frontier Province for patients bitten by rabid animals.					
Total	79,000	89,181	—9,819	—9,002	—817

NOTE.

There is some scope for improvement in the control of expenditure. Although the final surrendered savings in the grant as a whole are 1·5 per cent. voted and 0·8 per cent. non-voted, the corresponding figures for Account No. XV. (Agriculture, Scientific Departments, Miscellaneous Department and Famine) are 16·7 per cent. non-voted and 0·5 per cent. voted, for Account XII (Education) non-voted 10·3 per cent., for Account V (General Administration) 2·7 per cent. non-voted and 2·5 per cent. voted, Account I (Land Revenue) 4·6 per cent. voted and Account II (Forest) 2·4 per cent. voted. In the case of 10 Sub-heads the re-appropriations were in the wrong direction.

IMPORTANT COMMENTS.

1. The North-West Frontier Province was constituted a separate Governor's Province from 18th April 1932, in consequence to which the expenditure relating to that province will not in future form part of the Government of India's Central Accounts or come within the purview of the Legislative Assembly except in respect of certain Central Subjects, *viz.*, portions of Account III—Excise, and the whole of Accounts IX—Ecclesiastical, X—Political, XI—Frontier Watch and Ward and XVII—Subvention, which will remain in a separate Central Grant for the Province.

2. *Loss of Rs. 7,940 by fire.*—A fire in June 1931, in a Forest depot resulted in the loss of timber valued at about Rs. 7,940. The police enquiry showed that the fire was accidental, but departmental enquiries revealed that the Range Officer had exempted the chowkidars from watching the timber during the night. This action was held to be most objectionable and disciplinary action was taken against the officer.*

*Comptroller, North-West Frontier Province.

GRANT No. 79.—BALUCHISTAN.

See also Commercial Appendix.

SUMMARY by Accounts of the Sum Expended, in the Year ended 31 March 1932, compared with the Sum Granted, to defray Salaries and other Expenses of the BALUCHISTAN ADMINISTRATION.

Accounts.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation or surrender.	Remainder, un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
Account I.—Direct Demands on the Revenue—Land Revenue	3,90,000	3,37,924	—61,076	—58,215	—2,861
Account II.—Other Direct Demands on the Revenue	97,000	83,688	—13,312	—12,308	—914
Account III.—General Administration	1,57,000	1,59,476	—27,524	—26,340	—1,184
Account IV.—Administration of Justice	73,000	67,259	—5,741	—4,565	—1,176
Account V.—Jails and Convict Settlements					
{ Non-voted	600	545	—55	..	—55
{ Voted	2,16,400	2,05,549	—10,851	—45	—10,806
Sub-head A. 5.—A saving of Rs. 6,092 against modified appropriation of Rs. 12,530 occurred owing to non-receipt of certain debits from Military Department.					
Account VI.—Police					
{ Non-voted	14,350	13,692	—658	..	—658
{ Voted	12,53,800	11,48,958	—1,07,842	—1,04,335	—3,507
Account VII.—Ecclesiastical	31,100	35,985	+4,885	+5,320	+455
Account VIII.—Political					
{ Gross	14,76,560	14,76,162	—398	+22,945	—23,543
{ Deductions	—1,400	—1,440	—40	..	—40
{ Net	14,75,160	14,74,722	—438	+22,945	—23,353
Account IX.—Frontier Watch and Ward					
{ Gross	27,35,475	26,49,673	—85,802	—42,515	—43,317
{ Deductions	—34,600	—33,081	+1,519	..	+1,519
{ Net	27,00,875	26,16,592	—84,333	—42,515	—41,813
Savings under Supplies and Services—Sub-heads B. 4 (Rs. 5,325), C. 4 (Rs. 4,661) and D. 3 (Rs. 8,510) account mainly for the saving in this Account.					
Account X.—Education					
{ Non-voted	800	110	—690	..	—690
{ Voted	3,63,800	3,42,901	—20,899	—19,085	—1,814
Non-voted savings occur under Sub-head B. 3 and were not fully surrendered.					
Account XI.—Medical and Public Health					
Non-voted	33,423	33,032	—393	+1,435	—1,828
{ Gross	3,33,500	2,88,394	—45,106	—31,395	—13,711
{ Deductions	—7,000	—6,953	+47	..	+47
{ Net	3,26,500	2,81,441	—45,059	—31,395	—13,664
Sub-head B. 4.—Saving of Rs. 6,649 against modified appropriation of Rs. 49,640 occurred on account of economy and smaller debits from Bombay for cost of medicines than anticipated.					
Sub-head D.—Saving of Rs. 3,670 occurred against appropriation of Rs. 4,600 as a result of over-estimation.					
Account XII.—Agriculture, Scientific Departments, Miscellaneous Departments, etc.					
Non-voted	..	12,523	+12,523	+12,515	—98
{ Voted	1,62,000	1,13,917	—48,083	—46,075	—2,008
Account XIII.—Miscellaneous					
Non-voted	1,51,500	1,51,500	..	..	..
{ Voted	78,500	57,568	—20,932	—19,420	—1,512
{ Gross	44,73,810	44,03,152	—70,658	..	—70,658
{ Deductions	—86,000	—84,511	+1,479	..	+1,479
{ Net	44,73,810	43,65,651	—69,179	..	—69,179
Totals					
{ Gross	31,34,000	27,72,674	—3,61,326	—3,21,873	—39,493
{ Deductions	—7,000	—6,963	+47	..	+47
{ Net	31,27,000	27,68,681	—3,61,319	—3,21,873	—39,446

ACCOUNT I.—DIRECT DEMANDS ON THE REVENUE—LAND REVENUE.

Major Head and Sub-head.	Final Appro- priation.	Actual Expendi- ture	Excess + Saving—	Net reappro- priation of surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Charges of Administration :					
A. 1.—Pay of Establishments .	1,47,600	1,35,868	—11,732	—10,890	—842
A. 2.—Allowances, Honoraria, etc.	39,300	32,258	—7,042	—6,705	—337
A. 3.—Other Charges .	14,000	12,298	—1,704	—1,710	+6
B.—Land Records :					
B. 1.—Pay of Establishments .	1,60,260	99,677	—4,523	—3,790	—733
B. 2.—Other Charges .	16,100	12,108	—2,992	—2,440	—552
C.—Miscellaneous .	70,900	43,272	—27,628	—27,230	—398
Reduction in appropriation mainly under Grain Allowances (Rs. 25,500) due to the fall in prices.					
D.—Works	11,900	6,445	—5,455	—5,450	—5
All non-essential works and repairs stopped. Hence the reduction in appropriation.					
Total	3,99,000	3,37,924	—61,076	—58,215	—2,861

ACCOUNT II.—OTHER DIRECT DEMANDS ON THE REVENUE.

A.—Excise :					
A. 1.—Pay of Officers	4,600	3,946	—654	—650	—4
A. 2.—Pay of Establishments	19,400	17,076	—2,324	—1,970	—354
A. 3.—Other Charges	10,600	6,726	—3,874	—3,740	—134
A. 4.—Works	800	1,750	+ 950	+ 965	—15
Additional appropriation for urgent and unforeseen repairs to the Distillery Building at Quetta.					
A. 5.—Cost of Opium supplied to the Excise Department	15,600	13,365	—2,235	—2,220	—15
Surrender mainly on account of reduction in the price of opium supplied by Govern-ment.					
B.—Stamps	3,000	2,950	—50	+ 15	—65
C.—Forest :					
C. 1.—Pay of Establishments	27,900	25,998	—1,902	—1,728	—174
C. 2.—Other Charges	12,100	8,688	—3,412	—3,300	—112
D.—Registration	3,000	3,189	+ 189	+ 220	—41
TOTAL	97,000	83,688	—13,312	—12,398	—914

ACCOUNT III.—GENERAL ADMINISTRATION.

A.—District Establishment—Treasury Establishment :					
A. 1.—Pay of Establishments	18,700	17,518	—1,182	—840	—342
A. 2.—Other Charges	6,700	8,787	—613	—820	—213
B.—District Establishment—Other Establishments :					
B. 1.—Pay of Establishments	59,700	55,616	—4,085	—3,760	—325
B. 2.—Allowances, Honoraria, etc.	10,500	8,580	—2,220	—1,950	—270
B. 3.—Grants-in-aid	2,900	2,688	+ 88	+ 90	—2
B. 4.—Staging and Encamping Ground Contingencies	20,000	13,454	—6,546	—6,445	—101
B. 5.—Other Contingencies	8,800	7,869	—931	—910	—21
C.—Establishment Charges paid to other Governments, Depart-ments, etc.	1,000	1,200	+ 200	+ 200	..
D.—Works	25,400	13,465	—11,935	—11,916	—20
All non-essential works and repairs stopped. Hence the reduction in appropriation.					
Total	1,57,000	1,29,476	—27,524	—26,340	—1,184

ACCOUNT IV.—ADMINISTRATION OF JUSTICE.

Major Head and Sub-head.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —	Net reappro- priation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Law Officers (Fees to Pleaders)	600	1,218	+ 618	+ 1,300	— 682
The expenditure is of an uncertain and fluctuating nature.					
B.—Civil and Sessions Courts :					
B. 1.—Pay of Establishments	15,000	12,441	— 2,559	— 2,286	— 274
B. 2.—Other Charges	2,000	1,677	— 323	— 276	— 48
C.—Criminal Courts :					
C. 1.—Pay of Officers	33,600	30,823	— 2,777	— 2,735	— 42
C. 2.—Pay of Establishments	15,600	14,737	— 1,063	— 780	— 283
C. 3.—Other Charges	5,700	6,203	+ 503	+ 350	+ 153
D.—Works	300	160	— 140	— 140	—
Total	73,000	67,259	— 5,741	— 4,585	— 1,176

ACCOUNT V.—JAILS AND CONVICT SETTLEMENTS.

A.—Jails :

A. 1.—Pay of Officers					
<i>Non-voted</i>	600	545	— 55	..	— 55
<i>Voted</i>	22,000	15,913	— 6,087	— 6,100	+ 13
A. 2.—Pay of Establishments	87,700	80,881	— 6,819	— 4,970	— 1,840
A. 3.—Allowances, Honoraria, etc.	3,900	5,292	+ 1,392	+ 1,275	+ 117

Additional appropriation to meet the cost of moving prisoners from Mach Jail, which was damaged by the earthquake of 1931, to Pishin and back.

A. 4.—Dietary, Clothing and Bedding Charges, and other Supplies and Ser- vices	86,000	84,556	— 1,450	+ 1,400	— 2,940
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Additional appropriation owing to increase in number of prisoners proved ultimately unnecessary.

A. 5.—Contingencies and Mis- cellaneous Charges	2,800	6,438	+ 3,638	+ 9,730	— 6,092
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Appropriation increased on account of temporary move of the Central Jail to Pishin (Rs. 1,800), rise in jail population and other causes (Rs. 2,000) and anticipated payment to Military Department for tents, stores etc. supplied during earthquake (Rs. 5,000). Non-receipt of debit from Military Department in time for adjustment in 1931-32 accounted for the final saving.

A. 6.—Establishment charges paid to other Govern- ments, Departments etc.	4,177	+ 4,177	+ 4,180	— 3
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Payment to Punjab Government for the maintenance of Juvenile offenders in the reformatory school at Delhi for 1930-31 and 1931-32.

B.—Jail Manufacture	14,000	8,298	— 5,702	— 5,650	— 52
Totals { <i>Non-voted</i>	600	545	— 55	..	— 55
<i>Voted</i>	2,16,400	2,05,549	— 10,851	— 45	— 10,806

ACCOUNT VI.—POLICE.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—	Net reappropriation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—District Executive Force—District Police :					
A. 1.—Pay of Officers					
Non-voted O. 14,400 } S. (a) —3,500 }	10,900	10,666	—234	..	—234
Voted	39,900	38,183	—1,717	—1,125	—592
A. 2.—Police Force	8,56,500	8,35,743	—21,157	—18,490	—2,667
A. 3.—Mounted Police	47,000	43,233	—4,367	—3,970	—297
A. 4.—Office Establishments	33,900	32,000	—1,810	—1,650	—160
A. 5.—Travelling Allowance					
Non-voted O. 4,000 } S. (b) —2,200 }	1,800	1,652	—148	..	—148
Voted	53,100	47,750	—5,350	—5,105	—245
A. 6.—Other Allowances, Honoraria, etc.					
Non-voted O. 1,200 } S. (c) —150 }	1,050	774	—276	..	—276
Under "House rent and other allowances" owing to posting of a voted officer in place of Non-voted.					
Voted	1,53,100	86,832	—16,268	—17,450	+1,182
Under "Cost of Railway warrants" owing to grant of leave to a larger number of men towards the end of the year.					
A. 7.—Arms and Ammunition	4,900	2,008	—2,892	—2,550	—342
A. 8.—Other Supplies and Services	1,000	611	—389	—450	+61
A. 9.—Contingencies	48,600	53,811	+5,211	+5,475	—264
Additional appropriation under "Postage and telegram charges" and "miscellaneous contingencies" on account of disturbed conditions on the border.					
A. 10.—Grants-in-aid :					
Non-voted	600	600	..	..	..
Voted	62,000	3,745	—58,255	—58,175	—80
Police clothing fund having a large closing balance at the end of the year 1930-31, it was not necessary to draw the usual grant in full. Hence the reduction (Rs. 57,000).					
A. 11.—Deduct—Amount recovered from other Governments, Departments, etc.					
	—600	—585	+15	..	+15
B.—Contribution to the Punjab Government for the Police Training School, Phillaur					
	1,800	1,800	..	..	..
C.—Works					
	2,000	1,137	—863	—845	—18
Totals					
Non-voted	14,350	13,692	—658	..	—658
Voted	12,63,800	11,45,958	—1,07,842	—1,04,335	—3,507

(a) Sanctioned in January.

(b) Sanctioned in August—Rs. 1,200 and January—Rs. 1,000.

(c) Sanctioned in August.

ACCOUNT VII.—ECCLIESIASTICAL.

Major Head and Sub-head.	Final Appropriation, Rs.	Actual Expendi- ture, Rs.	Excess + Saving —, Rs.	Net reapprop- riation or surrender, Rs.	Remainder un- adjusted + or —, Rs.
<i>A.—Ecclesiastical Establishment:</i>					
<i>A. 1.—Church of England:</i>					
<i>A. 1 (1).—Pay of Officers</i>					
O. 17,900 }	17,100	20,770	+3,670	+3,860	—190
S. (d) —809 }					
Additional appropriation for an additional chaplain.					
<i>A. 1 (2).—Pay of Establish- ments</i>	700	696	—4	..	—4
<i>A. 1 (3).—Other Charges</i>					
O. 9,000 }	8,300	9,349	+1,049	+1,955	—6
S. (e) —700 }					
<i>A. 2.—Church of Scotland:</i>					
<i>A. 2 (1).—Pay of Establish- ments</i>	800	768	—32	..	—32
<i>A. 2 (2).—Other Charges</i>	200	40	—160	+40	—200
<i>B.—Cemetery Establishment:</i>					
<i>B. 1.—Pay of Establishments</i>					
O. 3,500 }	3,500	3,383	+117	+195	—7
S. (e) —300 }					
<i>B. 2.—Other Charges</i>					
O. 600 }	500	454	—46	—30	—16
S. (e) —100 }					
Total	31,100	35,965	+4,865	+5,320	—454

ACCOUNT VIII.—POLITICAL.

<i>A.—Political Agents:</i>					
<i>A. 1.—Pay of Officers</i>					
O. 5,43,500 }	4,89,195	5,03,375	+14,180	+17,450	—3,270
S. (f) —54,305 }					
<i>A. 2.—Pay of Establishments</i>					
O. 4,73,300 }	4,36,663	4,52,300	+1,565	..	—1,363
S. (g) —36,635 }					
<i>A. 3.—Allowances, Honoraria, etc.</i>					
O. 2,11,500 }	1,65,500	1,63,166	—2,314	+3,205	—5,519
S. (e) 46,000 }					
Additional appropriation (col. 5) for cost of passages and travelling allowances proved unnecessary. Savings to the extent of Rs. 2,700 were offered to date for surrender.					
<i>A. 4.—Supplies and Services</i>					
O. 28,200 }	21,200	20,734	—466	+4,250	—4,695
S. (e) —7,000 }					
Additional appropriation to meet the special and renewal grant for Residency furniture etc. remained unutilised as the necessary sanction was received too late from Government.					
<i>A. 5.—Contingencies</i>					
O. 1,15,700 }	1,61,300	1,42,417	—18,883	—14,260	—4,623
S. (h) —14,400 }					
<i>A. 6.—Grants-in-aid, Contributions, etc.</i>	1,200	1,894	+694	+700	—4
Additional appropriation for passage contribution of military officers on probation.					
<i>A. 7.—Deduct—Charges recover- ed from other Governments, Departments, etc.</i>	—1,400	—1,440	—40	..	—46

(f) Sanctioned in March.

(e) Sanctioned in August.

(f) Sanctioned in August—Rs. 24,000 and March—Rs. 20,305.

(g) Sanctioned in August—Rs. 28,000 and March—Rs. 8,205.

(h) Sanctioned in August—Rs. 20,000 and January—Rs. 4,400.

ACCOUNT VIII.—POLITICAL—concl'd.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —	Net reappropriation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<i>B.—Political Subsidies</i>	1,00,000	1,00,000	—	..	..
<i>C.—Entertainment Charges</i>					
<i>O.</i> 37,000 }	77,500	82,121	+4,621	+5,300	—679
<i>S. (e)</i> —9,600 }					
<i>D.—Refugees and State prisoners</i>	21,100	23,487	+2,387	+2,540	—153
<i>E.—Miscellaneous</i>	2,000	3,066	+1,066	+1,980	—14
Additional appropriation to cover travelling charges of an officer attending the conference in connection with the passport arrangements on the Nushki Extension Railway.					
<i>F.—Works</i>	300	2,350	+2,050	+2,700	—20
Reappropriated to meet the cost of repairs to the Furdah Club, Quetta.					
<i>Total</i> { <i>Gross</i>	14,76,500	14,76,162	—398	+22,945	—53,343
{ <i>Deductions</i>	—1,400	—1,440	—40	..	—40
{ <i>Net</i>	14,75,100	14,74,722	—438	+22,945	—53,333

ACCOUNT IX.—FRONTIER WATCH AND WARD.

A.—Charges for Levies :

<i>A. 1.—Chagai</i>					
<i>O.</i> 1,23,700 }	1,15,440	99,819	—15,621	—15,530	—41
<i>S. (i)</i> —8,260 }					
<i>A. 2.—Sibi</i>	2,94,100	2,94,071	—29	..	—29
<i>A. 3.—Quetta-Pishin</i>	1,82,100	1,81,762	—338	+70	—408
<i>A. 4.—Kolai</i>					
<i>O.</i> 1,50,500 }	1,46,730	1,46,302	—428	..	—428
<i>S. (j)</i> —3,720 }					
<i>A. 5.—Loralai</i>	1,87,400	1,87,427	+27	+400	—373
<i>A. 6.—Zhob</i>					
<i>O.</i> 2,79,000 }	2,63,800	2,68,153	—447	—300	—147
<i>S. (e)</i> —10,400 }					
<i>A. 7.—Others</i>					
<i>O.</i> 65,700 }	29,600	35,635	—975	—125	—850
<i>S. (e)</i> —26,100 }					
<i>A. 8.—Deduct—Recoveries</i>	—10,000	—14,451	+4,519	..	+4,519

Reduction in recoveries owing to abolition of certain Postal lines.

(a) Sanctioned in August.

(i) Sanctioned in August—Rs. 200 | January—Rs. 8,000 and March—Rs. 80.

(j) Sanctioned in August—Rs. 5,000 and March—Rs. 120.

ACCOUNT IX.—FRONTIER WATCH AND WARD—contd.

Major Head and Sub-head.	Final Appropriation. Rs.	Actual Expenditure. Rs.	Excess + Saving— Rs.	Net reappropriation or surrender. Rs.	Remainder un-adjusted + or — Rs.
B.—Zhob Levy Corps :					
B. 1.—Pay of Officers					
O. 20,400	63,750	63,095	—655	+195	—750
S. (k) —21,650					
B. 2.—Pay of Establishments					
O. 3,57,300	3,50,870	3,51,936	+1,066	+5,650	—2,584
S. (l) —6,450					
B. 3.—Allowances, Honoraria, etc.					
O. 1,70,400	1,64,400	1,54,595	—9,805	—6,290	—3,515
S. (m) —6,000					
B. 4.—Supplies and Services					
O. 3,16,200	2,51,200	2,55,114	—25,086	—29,730	—5,556
S. (n) —35,000					
B. 5.—Contingencies	42,800	43,981	+1181	+580	—399
B. 6.—Grants-in-aid, Contributions, etc.					
O. 3,600	3,000	3,092	+92	..	+92
S. (o) —600					
C.—Makran Levy Corps :					
C. 1.—Pay of Officers					
O. 29,700	28,455	28,116	—339	+2,800	—3,139
S. (p) —1,245					
Additional appropriation for leave salaries proved unnecessary, as saving occurred on account of pay of an ex-officer for the last three months of the year having been debited to Railway instead of to this grant.					
C. 2.—Pay of Establishments					
O. 1,65,400	1,61,850	1,50,849	—1,031	..	—1,031
S. (q) —1,520					
C. 3.—Allowances, Honoraria, etc.					
O. 44,400	40,100	37,345	—2,755	..	—2,755
S. (r) —4,300					
Non-payment of allowances owing to shortage of animals, and smaller expenditure under travelling allowances.					
C. 4.—Supplies and Services					
O. 1,21,500	96,400	82,349	—14,051	—10,000	—4,051
S. (s) —25,100					
Savings, due to lower rates of feeding charges of men, etc., were not fully surrendered.					
C. 5.—Contingencies	11,000	10,209	—791	..	—791
C. 6.—Grants-in-aid, Contributions, etc.	1,200	745	—454	..	—454
D.—Glasni Levy Corps :					
D. 1.—Pay of Establishments					
O. 92,700	92,470	92,262	—208	+110	—318
S. (r) —230					
D. 2.—Allowances, Honoraria, etc.					
O. 14,500	15,800	11,176	—2,624	—345	—2,279
S. (s) —1,000					
Savings owing to vacancy in the post of Adjutant were not fully surrendered.					
(1) Sanctioned in August—Rs. 12,500; January—Rs. 4,000 and March—Rs. 1,500.					
(2) Sanctioned in August—Rs. 5,000 and March—Rs. 500.					
(3) Sanctioned in August.					
(4) Sanctioned in January.					
(5) Sanctioned in August—Rs. 500 and March—Rs. 745.					
(6) Sanctioned in August—Rs. 200 and March—Rs. 600.					
(7) Sanctioned in August—Rs. 15,100 and January—Rs. 10,500.					
(8) Sanctioned in March.					

ACCOUNT IX.—FRONTIER WATCH AND WARD—concl'd.

Major Head and Sub-head.	Final Appropriation. Rs.	Actual Expendi- ture. Rs.	Excess + Saving —. Rs.	Net reappropri- ation or surrender. Rs.	Remainder un- adjusted + or —. Rs.
<i>D.—Chagai Levy Corps :—concl'd.</i>					
<i>D. 3.—Supplies and Services</i>					
<i>O.</i> 56,200	40,500	31,990	—8,510	..	—8,510
<i>S. (s) —15,700</i>					
Mainly under feeding and watering charges of men and animals owing to favourable contract rates. Savings not fully surrendered.					
<i>D. 4. Contingencies</i>					
<i>O.</i> 5,000	5,000	3,928	—1,072	..	—1,072
<i>S. (m) —1,000</i>					
<i>E.—Miscellaneous :</i>					
<i>E. 1.—Police Expenses</i>	10,000	9,000	—1,000	—1,000	..
<i>E. 2.—Intelligence Bureau :</i>					
<i>E. 2 (1).—Pay of Officers</i>					
<i>O.</i> 18,000	17,550	16,077	+527	+930	—403
<i>S. (r) —450</i>					
<i>E. 2 (2).—Pay of Establish- ments</i>					
<i>O.</i> 6,500	6,650	6,322	—268	..	—268
<i>S. (r) —140</i>					
<i>E. 2 (3).—Other Charges</i>	15,500	15,630	+130	+250	—120
<i>E. 2 (4).—Grants-in-aid, Con- tributions, etc.</i>	600	757	+157	+100	—5
<i>E. 2 (5).—Deduct—Amount recovered from Army Estimates</i>	—18,600	—18,600	..	..	..
<i>E. 3.—Hospital Charges :</i>					
<i>E. 3 (1).—Pay of Establish- ments</i>					
<i>O.</i> 11,200	10,820	9,656	—1,124	..	—1,124
<i>S. (l) —380</i>					
Special pay to Sub-Assistant Surgeons classified as general compensatory allowance and debited to E. 3 (2).					
<i>E. 3 (2).—Other Charges</i>					
<i>O.</i> 17,000	15,300	14,620	—680	+1,300	—2,040
<i>S. (m) —2,600</i>					
For additional appropriation see E. 3 (1). Non-occurrence of certain anticipated debits in 1921-22 account for the final saving.					
<i>F.—Buildings and Communications</i>					
<i>O.</i> 25,400	23,700	24,400	+1,300	+1,440	—131
<i>S. (m) —2,300</i>					
<i>Total</i>					
<i>Gross</i>	27,34,875	26,49,625	—85,352	—42,515	—43,337
<i>Deductions</i>	—34,600	—32,081	+1,519	..	+1,519
<i>Net</i>	27,00,275	26,17,542	—82,333	—42,515	—41,818

(m) Sanctioned in August.

(r) Sanctioned in March.

(s) Sanctioned in August—Rs. 5,700 and January—Rs. 10,000.

(l) Sanctioned August—Rs. 500 and March—Rs. 25.

ACCOUNT X.—EDUCATION.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—	Net reappropriation or surrender.	Remainder unadjusted + or —
	Rs.	Rs.	Rs.	Rs.	Rs.
B.—Government Secondary Schools :					
B. 1.—Pay of Officers :					
Non-voted O. 17,400 }					
S. (u) —17,400 }					
Officer on leave ex-India preparatory to retirement.					
Voted		10,133	+10,133	+10,465	—332
Appointment of a Voted officer in place of Non-voted.					
B. 2.—Pay of Establishments .	50,400	50,781	—9,119	—9,095	—24
B. 3.—Other Charges					
Non-voted O. 1,800 }					
S. (v) —1,000 }	800	110	—690	..	—690
Savings not fully surrendered.					
Voted	14,100	11,710	—2,390	—1,838	—555
C.—Grants-in-aid to Non-Government Secondary Schools	58,300	71,329	+13,020	+13,025	—5
Additional appropriation for special non-recurring grants to the various schools in Baluchistan.					
D.—Government Primary Schools :					
D. 1.—Pay of Establishments .	80,700	76,991	—3,709	—3,235	—474
D. 2.—Other Charges	12,400	11,070	—1,330	—1,295	—35
E.—Grants-in-aid to Non-Government Primary Schools	8,700	1,200	—7,500	—7,500	..
Expenditure on temporary schools for the development of primary education debited to other heads. Hence the reduction in appropriation.					
F.—Government Special Schools :					
F. 1.—Pay of Establishments .	1,600	1,739	—161	—55	—106
F. 2.—Other Charges	4,900	2,922	—1,978	—1,970	—8
Abolition of Mulla class and reduction in number of stipends account for the reduction in appropriation.					
F. 3.—Establishment charges paid to other Governments, Departments, etc.	1,000	..	—1,000	—1,000	..
No teacher was sent for training.					
G.—Grants-in-aid to Non-Government Special Schools	13,200	10,569	—2,631	—2,625	—6
Appropriation for allowances to trained Mullas reduced as requisite number was not forthcoming.					
H.—General :					
H. 1.—Inspection :					
H. 1 (1).—Pay of Officers .	8,200	5,155	—3,045	—2,885	—160
Appointment of inspector of schools abolished. Hence the reduction in appropriation.					
H. 1 (2).—Pay of Establishments	12,700	11,799	—901	—800	—101
H. 1 (3).—Other Charges .	4,700	4,052	—648	—640	—88
H. 2.—Scholarships .	42,600	36,631	—5,969	—6,080	+111
Appropriation reduced as fewer scholarships were granted than anticipated.					
H. 3.—Miscellaneous	5,000	2,230	—2,770	—2,770	..
I.—Works	6,000	5,009	—991	—850	—61
Total { Non-voted	800	110	—690	..	—690
{ Voted	3,43,500	3,42,901	—20,899	—19,085	—1,814

(e) Sanctioned in August —Rs 21,000 and January —Rs. 4,800.

(c) Sanctioned in August.

ACCOUNT XI.—MEDICAL AND PUBLIC HEALTH.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—	Net reappropriation or surrender.	Remainder unadjusted + or—
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Medical Establishment—contd.					
A.—Medical Establishment :					
A. 1.—Pay of Officers					
<i>Non-voted</i>	25,000	23,519	—1,381	..	—1,381
Saving of Rs. 900 offered for surrender was accepted through misapprehension under Voted.					
Voted	15,800	11,120	—4,680	—5,420	+740
Surrender accepted in excess, see A. 1.—Non-voted.					
A. 2.—Pay of Establishments .	7,300	6,673	—627	—440	—187
A. 3.—Allowances and contingencies					
<i>Non-voted O. 4,500</i> } <i>S. (v) —900</i> }	3,600	4,903	+1,303	+1,435	—132
Additional appropriation for un-anticipated cost of passages.					
Voted	6,400	3,023	—3,377	—2,040	—1,337
Savings retained to meet unforeseen requirements.					
A. 4.—Grants-in-aid, Contributions, etc.	1,200	[1,103	—97	..	—97
B.—Hospitals and Dispensaries :					
B. 1.—Pay of Officers					
<i>Non-voted . O. 3,000</i> } <i>S. (w)—75</i> }	2,925	2,925	..	..	..
B. 2.—Pay of Establishments .	1,38,300	1,31,158	—7,142	—5,710	—1,432
B. 3.—Allowances, Honoraria, etc.					
<i>Non-voted . O. 800</i> } <i>S. (v)—100</i> }	700	483	—218	..	—218
Voted	19,900	27,071	—2,829	—1,830	—990
B. 4.—Cost of Medicines, Diet, Clothing and Bedding of Patients	62,200	42,961	—19,200	—12,660	—6,640
Appropriation reduced on account of economy and smaller number of patients owing to earthquakes. Smaller debit from Medical Store Depot, Bombay, than anticipated contributed to the final saving.					
B. 5.—Furniture and Apparatus	9,000	5,873	—3,127	—2,800	—327
B. 6.—Other Expenses	10,000	16,864	+2,148	+1,000	+1,148
Savings retained to meet urgent and unforeseen expenditure at the close of the year.					
B. 7.—Grants-in-aid to Hospitals and Dispensaries	20,700	21,828	+1,128	+1,130	—2
Additional appropriation for grant to the Church Mission and Zenana Mission Hospitals, Quetta.					
B. 8.—Deduct—Amount recovered from the North-Western Railway and Nushki Town Fund	—7,000	—6,963	+47	..	+47

(v) Sanctioned in August.

(w) Sanctioned in March.

ACCOUNT XI.—MEDICAL AND PUBLIC HEALTH—*concl'd.*

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reapprop- riation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
C.—Mental Hospitals	5,000	7,121	+2,121	+580	+1,571
Belated debit adjustment (Rs. 1,784) caused the final excess, Local Administration accepted the debit, which was for 1931-32, in 1932-33.					
D.—Medical Colleges and Schools— Amount paid to other Govern- ments, Departments, etc. . . .	4,600	230	—3,670	..	—3,670
Over-estimated.					
E.—Medical Works	300	200	—100	—100	..
F.—Public Health Establishment :					
F. 1.—Pay of Establishments . .	5,800	6,013	—787	—575	—212
F. 2.—Other Charges	4,000	3,339	—661	—600	—61
G.—Grants-in-aid for Public Health Purposes	4,200	4,200	..	..	..
<hr/>					
Totals { <i>Non-voted</i>	33,425	33,032	—393	+1,335	—1,828
{ <i>Gross</i>	3,33,500	2,85,394	—45,106	—31,395	—13,711
{ <i>Deductions</i>	—7,000	—9,953	+47	..	+47
{ <i>Net</i>	3,26,500	2,81,441	—45,059	—31,395	—13,664

ACCOUNT XII.—AGRICULTURE, SCIENTIFIC DEPARTMENTS, MISCELLANEOUS DEPARTMENTS, ETC.

A.—Agriculture—Experimental Farms :					
A. 1.—Pay of Establishments . .	9,800	7,861	—1,939	—1,895	—44
A. 2.—Other Charges	7,200	2,539	—4,661	—4,600	—61
B.—Agriculture—Agricultural Experiments :					
B. 1.—Pay of Officers					
<i>Non-voted</i> . . . . .	..	9,635	+9,635	+9,600	—262
Provision for Non-voted officer originally made under Voted.					
<i>Voted</i>	10,300	..	—10,300	—10,300	..
See B. 1.—Non-voted.					
B. 2.—Pay of Establishments . .	4,400	3,055	—1,345	—1,340	—5
B. 3.—Allowances, Honoraria, etc. :					
<i>Non-voted</i> . . . . .	..	2,884	+2,885	+2,915	—30
See B. 1.—Non-voted.					
<i>Voted</i>	6,800	725	—5,875	—5,440	—35
For reduction in appropriation see B. 1.—Non-voted.					
B. 4.—Contingencies	7,500	784	—6,746	—6,745	—1
C.—Agriculture—Expenditure in con- nection with the visitation of Locusts . . . . .	..	820	+820	+770	+50
D.—Agriculture—Public Exhibition and Fairs—Grants-in-aid to the Quetta Horse Show	4,300	1,400	—2,810	—2,810	..
Abandonment of the Quetta Horse show and smaller expenditure on Silk House and Cattle Fair account for the reduction in appropriation.					

ACCOUNT XII.—AGRICULTURE, SCIENTIFIC DEPARTMENTS, MISCELLANEOUS DEPARTMENTS, ETC.—*cond.*

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess +, Saving —	Net reappropriation or surrender.	Remainder unadjusted + or —.
Ra.	Ra.	Ra.	Ra.	Ra.	Ra.
E.—Agriculture—Establishment charges paid to other Governments, Departments, etc.					
	1,500	..	—1,500	..	—1,500
No debits raised by Punjab Government. Intimation that no debits will be raised in 1931-32 reached the local administration too late for surrender of savings.					
F.—Veterinary Charges:					
F. 1.—Superintendence—					
Pay of Officers	5,000	5,850	—150	—150	..
F. 2.—Subordinate Establishment:					
F. 2. (1).—Pay of Establishments					
	33,600	29,375	—4,225	—4,000	—135
F. 2. (2).—Other Charges					
	17,400	14,638	—2,762	—2,615	—147
F. 3.—Hospitals and Dispensaries:					
F. 3. (1).—Pay of Establishments					
	3,000	2,887	—113	—20	—93
F. 3 (2).—Other Charges					
	17,100	14,273	—2,827	—3,450	+623
Cost of railway freight and packing charges of medicines purchased from Medical Store Depot, Bombay, was underestimated.					
G.—Agricultural Works	1,300	483	—817	—705	—112
H.—Museum:					
H. 1.—Pay of Establishments					
	4,600	5,111	+511	+530	—19
H. 2.—Grants-in-aid					
	1,400	..	—1,400	—1,400	..
No contribution was paid to the MacMahon Museum as a measure of economy.					
H. 3.—Other Charges					
	..	7	+7	+10	—3
I.—Exploration of Coal, Petroleum and Minerals:					
I. 1.—Pay of Establishments					
	3,400	2,864	—536	—530	—6
I. 2.—Other Charges					
	600	739	+139	+320	—181
Additional appropriation for the cost of instruments etc., for the Inspector of Mines.					
J.—Miscellaneous Departments:					
J. 1.—Provincial Statistics:					
J. 1. (1).—Pay of Establishments					
	..	1,957	+1,957	+1,970	—13
Cost of establishment entertained for compilation of gazetteers.					
J. 2.—Examination					
	1,800	1,383	—437	—145	—292
J. 3.—Boiler Factory and Electricity Inspection:					
J. 3. (1).—Pay of Officers					
	13,400	13,082	—318	—315	—3
J. 3. (2).—Pay of Establishments					
	1,500	1,425	—75	—70	—5
J. 3. (3).—Other Charges					
	5,300	2,613	—2,687	—2,595	—92
Totals. { Non-voted					
	..	12,523	+12,523	+12,315	—208
{ Voted					
	1,62,000	1,13,917	—48,083	—46,075	—2,008

ACCOUNT XIII.—MISCELLANEOUS.

Major Head and Sub-head.	Final Appropriation. Rs.	Actual Expendi- ture. Rs.	Excess + Saving —, Rs.	Net Reappro- priation or surrender. Rs.	Remainder un- ad- justed + or —, Rs.
A.—Miscellaneous Compensations :					
<i>A. 1.—Quit Rents</i>	<i>1,51,500</i>	<i>1,51,500</i>	<i>..</i>	<i>..</i>	<i>..</i>
<i>A. 2.—Other Compensations</i>					
<i>Non-voted</i>	<i>30,000</i>	<i>30,000</i>	<i>..</i>	<i>..</i>	<i>..</i>
<i>Voted</i>	<i>2,400</i>	<i>1,762</i>	<i>—638</i>	<i>—630</i>	<i>—8</i>
B.—Miscellaneous Durbar Charges	56,000	44,084	—11,916	—10,710	—1,206
C.—Donations for Charitable Purposes and Charges on account of Euro- pean Vagrants	1,400	2,230	+830	+1,465	—578
Additional appropriation for the repatriation of European vagrants proved excessive, as orders for deportation of a refugee was not received before the close of the year.					
D.—Grants-in-aid	7,700	1,970	—5,730	—5,730	..
E.—Other Charges	11,000	7,522	—3,478	—3,753	+277
Totals { <i>Non-voted</i>	<i>1,81,500</i>	<i>1,81,500</i>	<i>..</i>	<i>..</i>	<i>..</i>
{ <i>Voted</i>	<i>78,500</i>	<i>57,568</i>	<i>—20,932</i>	<i>—19,420</i>	<i>—1,512</i>

NOTE.

The control of expenditure is, on the whole, fairly satisfactory, though under individual sub-heads there is still some room for improvement. In several cases, savings were not fully surrendered and in ten cases [Sub-head B. in Account II, A. 4 in Account V, A. 2 (2) in Account VII, A. 3 and A. 4 in Account VIII and A. 3, B. 1, C. 1, D. 1 and E. 3 (2) in Account IX] reappropriations were unnecessary and had the effect of enhancing the existing savings.

IMPORTANT COMMENTS.

Payment of bills at a sub-treasury before scrutiny.—A Treasury Officer noticed that two bills were paid at a sub-treasury without the pay order having been signed by the officer in charge of the sub-treasury. Enquiries made by Audit elicited the information that the procedure in vogue at the sub-treasury was to have the pay orders signed at the close of the day and after the payment had actually been made. The Sub-Treasury Officer explained that this was also the practice in other sub-treasuries of the province. The matter was brought to the notice of the District Officer who administered warnings to the officials concerned. Since the case revealed that the fundamental scrutiny in respect of payments enjoined by the rules in the Civil Account Codes was not exercised by the Sub-Treasury Officer and as the omission was deliberate the matter was brought to the notice of the Revenue Commissioner who, however, decided that no further action in the particular case was necessary. With regard to the general question also, viz., the practice in vogue in other sub-treasuries, the Revenue Commissioner considered no further action necessary as, according to his enquiries, the irregularity had not occurred at any other sub-treasury. Another case of the same nature occurring in October 1932 and pertaining to another sub-treasury, has however been detected and brought to the notice of the Revenue Commissioner (December 1932).

Pictitious transfers of Government servants in Baluchistan.—Arising out of two sets of cases which accidentally came to the notice of Audit, the Baluchistan Administration passed general orders in the following terms, which were circulated to all Heads of Offices :—

"It has been brought to notice of the Agent to the Governor General that, in some offices in Baluchistan, officials have been allowed to work in posts other than those for which they drew pay. This is highly objectionable, is opposed to all account rules and liable to serious irregularities if permitted to continue. It also appears that in certain cases special pay and other allowances attached to particular posts have been drawn by Government servants not actually working in those posts. The Hon'ble the Agent to the Governor General has, therefore, directed that such practice should cease forthwith, if still in existence in any Civil office in Baluchistan."

It is a fundamental requirement of efficient audit that the document submitted to it should represent facts and for this reason the Audit Department ventures to agree with the local Administration that the practice alluded to was "highly objectionable"

The officer who was held responsible for one of the irregularities mentioned above has since retired, and as the local Administration considered that he had acted in what he considered the best interests of the Administration, it proposed to take no action with respect to him.

GRANT NO. 80.—DELHI.

SUMMARY BY ACCOUNTS of the Sum Expended, in the Year ended 31 March 1932, compared with the Sum Granted, to defray the Salaries and other Expenses of the DELHI ADMINISTRATION.

Accounts.		Final Appro- priation. Rs.	Actual Expendi- ture. Rs.	Excess + Saving— Rs.	Net reappro- priation or surrender. Rs.	Remainder un- adjusted + or — Rs.
Account I.—Direct De- mands on the Re- venue . . .	{ Gross .	4,58,700	4,26,622	—32,078	—21,470	—10,608
	{ Deductions .	—3,600	—3,600	—	—	—
	{ Net .	4,55,100	4,23,122	—32,078	—21,470	—10,608

Sub-head D. 2.—The excess of Rs. 1,087, over the modified appropriation of Rs. 3,300, was due to arrear adjustments.

Account II.—General Ad- ministration . . .	{ Non-voted .	73,797	59,541	—14,066	—13,300	—268
	{ Voted .	3,33,100	3,24,226	—8,874	+1,555	—10,429

Account III.—Adminis- tration of Justice . . .	{ Non-voted .	35,145	37,660	+2,515	+3,130	—615
	{ Voted .	2,36,600	3,84,913	+1,48,313	+1,66,068	—17,755

Account IV.—Jails and Convict Settle- ments . . .	{ Non-voted .	1,755	1,182	—573	—530	—33
	{ Voted .	1,71,200	1,19,238	—51,962	—18,806	—33,006

Sub-head A. 4.—Partly to non-receipts of debits from the Punjab Jail Department for Stores Supplied (Rs. 14,000).

Account V.—Police . . .	{ Non-voted .	64,423	74,720	+10,297	+13,569	—3,277
	{ Voted .	10,96,600	12,00,449	+1,04,449	+1,34,117	—29,668

Account VI.—Education . . .	{ Non-voted .	900	—	—900	—900	—
	{ Voted .	9,87,900	9,38,850	—49,050	—23,361	—25,689

Sub-head F. 2.—The saving of Rs. 6,322, against the modified appropriation of Rs. 23,637, is due to stricter control over demands for grants-in-aid to schools.

Account VII.—Medical

{	Non-voted		47,035	46,176	—909	+1,000	—1,009
		{ Gross .	4,92,300	4,71,122	—21,178	—14,574	—6,804
	Voted	{ Deductions .	—300	—350	—50	—	—50
		{ Net .	4,92,000	4,70,772	—21,228	—14,574	—6,654

Account VIII.—Public Health . . .	{ Non-voted .	19,419	7,530	—11,830	—11,400	—430
	{ Voted .	1,75,300	1,21,872	—53,428	—46,250	—7,178

Account IX.—Other Expendi- ture Heads	{	Gross .	43,822	53,911	+8,089	+8,951	—863
		Deductions .	—1,200	—1,200	—	—	—
		Net .	44,622	52,711	+8,089	+8,951	—863
{	Voted		4,31,700	4,91,235	+69,535	—1,77,219	+2,46,774

Sub-head G. 1.—The excess of Rs. 2,59,597, over the modified appropriation of Rs. 1,03,737 was due to the payment of a grant-in-aid amounting to Rs. 2,83,252 to the New Delhi Municipal Committee in connection with certain activities transferred to it from the Public Works Department.

Totals	{	Non-voted	Gross .	2,38,252	2,80,876	—7,354	..	—7,352
			Deductions .	—1,200	—1,200	—	..	—
			Net .	2,87,052	2,79,670	—7,382	..	—7,382
	{	Voted	Gross .	43,72,800	44,78,647	+1,05,747	..	+1,05,747
			Deductions .	—3,800	—3,800	—	..	—
			Net .	43,69,000	44,74,847	+1,05,847	..	+1,05,847

ACCOUNT I.—DIRECT DEMANDS ON THE REVENUE.

Major Head and Sub-head.	Final Appropriation. Rs.	Actual Expendi- ture. Rs.	Excess + Saving —. Rs.	Net reappro- priation or surrender. Rs.	Remainder un- adjusted + or —. Rs.
A.—Land Revenue :					
A. 1.—Charges of Administration :					
A. 1 (1).—Pay of Establish- ments	16,800	16,036	—764	—264	—500
A. 1 (2).—Other Charges	9,700	4,948	—4,752	—1,500	—3,252
No Nazul Suit was filed in the courts.					
A. 2.—Deduct.—Amount re- covered from P. W. D.	—3,500	—3,500	..	..	..
A. 3.—Land Records :					
A. 3. (1) Pay of Establish- ments	32,200	30,616	—1,584	—98	—1,486
A. 3. (2).—Other Charges	5,500	4,436	—1,065	..	—1,065
Petty construction and repair works were not executed.					
A. 4.—Works	5,000	314	—4,686	—3,000	—1,686
B.—Excise :					
B. 1.—Assignments and Com- pensations	3,12,400	3,12,167	—233	..	—233
B. 2.—Pay of Establishments	10,700	9,691	—1,009	—244	—765
B. 3.—Other Charges	44,400	29,737	—14,663	—13,670	—993
C.—Stamps :					
C. 1.—Pay of Establishments	700	680	—21	..	—31
C. 2.—Other Charges	9,000	8,307	—693	..	—693
D.—Forest :					
D. 1.—Pay of Establishments	2,500	1,490	—1,001	—900	—101
D. 2.—Other Charges	5,000	4,387	—613	—1,700	+1,087
Adjustment, during 1931-32, of expenditure incurred by the Public Works Department in 1930-31.					
E.—Registration :					
E. 1.—Pay of Establishments.	4,700	3,780	—920	—96	—824
E. 2.—Other Charges	100	36	—64	..	—64
Totals					
Gross	4,58,700	4,26,322	—32,078	—21,470	—10,608
Deductions	—3,500	—3,500	..	..	..
Net	4,55,200	4,22,822	—32,078	—21,470	—10,608

ACCOUNT II.—GENERAL ADMINISTRATION.

A.—Chief Commissioner :

A. 1.—Pay of Officers					
Non-voted O.	36,000	35,047	55,047	..	..
S.(a)	—953				
Voted	11,200	8,775	—2,425	—2,425	..
A. 2.—Pay of Establishments.	42,000	39,395	—2,605	—1,701	—904
A. 3.—Allowances, Honoraria and contingencies					
Non-voted O.	7,000	6,692	—108	..	—108
S. (b)	—200				
Voted	10,700	10,426	—274	—200	—74
A. 4.—Grants-in-aid, Contributions, etc.					
	500	600	..	..	..
B.—Local Fund Audit Charges paid to the Audit Department	5,400	5,238	—162	..	—62

(a) Sanctioned in March.

(b) Sanctioned in August.

ACCOUNT II.—GENERAL ADMINISTRATION—*concl.*

Major Head and Sub-head.	Final Appropriation. Rs.	Actual Expenditure. Rs.	Excess + Saving— Rs.	Net reapprop- riation or surrender. Rs.	Remainder adjusted + or — Rs.
C.—District Administration:					
C. 1.—Pay of Officers					
Non-voted O. 53,300 }					
S. (c) —23,640 }	27,660	15,753	—11,503	—11,700	—203
Leave ex-India.					
Voted	82,500	72,100	+ 8,600	+ 9,034	—434
Additional funds for appointment of a voted officer and of a special magistrate.					
C. 2.—Pay of Establishments	1,38,500	1,28,757	—9,743	—4,153	—5,590
C. 3.—Allowances, Honoraria, etc.					
Non-voted O. 4,890 }					
S. (d) —1,500 }	3,000	957	—2,053	—2,100	+ 47
Voted	19,000	15,258	—3,742	—1,000	—2,742
C. 4.—Contingencies	42,800	44,177	+ 1,377	+ 2,000	—623
C. 5.—Grants-in-aid, Contributions, etc.	600	600	..	..	..
Totals { Non-voted	73,707	59,641	—14,066	—15,800	—268
{ Voted	3,33,100	3,24,226	—8,874	+ 1,555	—10,429

ACCOUNT III.—ADMINISTRATION OF JUSTICE.

A.—High Courts and Chief Courts	36,000	32,400	—3,600	—900	—2,700
Work done by the Lahore High Court cost less than anticipated.					
B.—Law officers:					
B. 1.—Pay of Officers	12,000	36,123	+ 26,123	+ 29,640	—3,517
Additional provision for Delhi Conspiracy Case proved rather high.					
B. 2.—Other Charges	6,900	48,902	+ 39,702	+ 45,900	—5,298
See B. 1.					
C.—Civil and Sessions Courts:					
C. 1.—Pay of Officers					
Non-voted O. 29,500 }					
S. (a) 4,515 }	34,015	36,445	+ 2,400	+ 2,900	—500
Voted	41,600	1,02,141	+ 60,541	+ 61,008	—467
Additional funds to meet expenditure in connection with the Delhi Conspiracy Case.					
C. 2.—Pay of Establishments	55,500	69,010	+ 13,510	+ 18,723	—5,313
See C. 1. Requirements were however over-estimated.					
C. 3.—Grants-in-aid, Contributions, etc.	600	560	—40	+ 30	—70
C. 4.—Establishment Charges paid to Other Governments, Departments, etc.	4,500		—4,500	—4,500	..
Suspension of the scheme of training judicial officials in commercial law.					
C. 5.—Other Charges					
Non-voted O. 300 }					
S. (b) 200 }	500	655	+ 155	+ 200	—45
Voted	13,600	34,024	+ 20,424	+ 14,180	+ 6,254
Additional funds for Delhi Conspiracy Case were under-estimated.					
D.—Court of Small Causes:					
D. 1.—Pay of Officers	15,900	11,377	—4,523	—4,300	—223
D. 2.—Pay of Establishments	14,500	12,327	—2,173	—1,683	—590
D. 3.—Other Charges	3,100	2,409	—691	—100	—591
E.—Criminal Courts	33,000	36,600	+ 3,600	+ 9,000	—5,310
Funds provided for a dacoity case proved excessive.					
Totals { Non-voted	35,145	37,660	+ 2,515	+ 3,130	—615
{ Voted	2,36,600	3,84,913	+ 1,48,313	+ 1,66,068	—17,755

(a) Sanctioned in August—Rs. 2,500; January Rs. 28,000 and February—March—Rs. 14,575.

(b) Sanctioned in January.

(c) Sanctioned in August—Rs. 24,000 and March—Rs. 840.

(d) Sanctioned in August.

ACCOUNT IV.—JAILS AND CONVICT SETTLEMENTS.

Major Head and Sub-head.	Final Appropriation. Rs.	Actual Expendi- ture. Rs.	Excess + Saving— Rs.	Net reappro- priation or surrender. Rs.	Remainder un- adjusted + or — Rs.
A.—Jails:					
A. 1.—Pay of Officers					
Non-voted O. 1,800 } S. (a)—45 }	1,755	1,182	—573	—550	—23
Voted	3,200	3,003	—107	—100	+53
A. 2.—Pay of Establishments	29,700	29,075	—625	+914	—1,539
A. 3.—Allowances, Honoraria, etc.	5,800	6,840	+1,040	+880	+160
A. 4.—Supplies and Services	1,20,000	72,746	—47,254	—16,100	—31,154
Partly to non-receipt of debits from the Punjab Jail Department for Stores supplied (Rs. 14,000).					
A. 5.—Contingencies	6,000	3,730	—2,270	—2,400	+130
B.—Jail Manufacture	6,500	3,745	—2,755	—2,000	—755
Mainly under purchase of raw material.					
Totals (Non-voted	1,755	1,182	—573	—550	—23
(Voted	1,71,200	1,19,238	—51,962	—18,806	—33,096

ACCOUNT V.—POLICE.

A.—District Executive Force—District Police:					
A. 1.—Pay of Officers					
Non-voted O. 48,600 } S. (b)—4,846 }	43,754	57,384	+13,630	+15,400	—1,770
Voted	19,600	28,108	+8,508	+7,526	+982
Additional funds for Delhi Conspiracy Case. Also leave salary.					
A. 2.—Pay of Establishments					
Non-voted O. 5,800 } S. (a)—126 }	5,674	5,617	—657	—631	—26
Voted	6,48,400	6,86,703	+38,303	+72,516	—34,213
Additional provision for Delhi Conspiracy Case.					
A. 3.—Grants-in-aid, Contri- butions, etc.					
Non-voted	1,200	2,362	+1,162	+1,200	—31
Voted	36,200	42,488	+6,286	+6,300	—14
A. 4.—Other Charges					
Non-voted O. 19,100 } S. (c) 3,700 }	15,400	9,950	—5,450	—2,400	—1,450
Less travelling.					
Voted	3,16,300	3,68,402	+52,102	+47,775	+4,327
Unforeseen expenditure on Secret Services.					
B.—Railway Police—Charges paid to the Punjab Government	70,400	70,400	..	..	..
C.—Police Training Schools	5,100	4,350	—750	..	—750
Fewer selections.					
Totals (Non-voted	64,454	74,729	+10,275	+13,660	—3,277
(Voted	10,96,000	12,00,449	+1,04,449	+1,34,117	—29,663

(a) Sanctioned in March.

(b) Sanctioned in August—Rs. 1,000 and March—Rs. 1,000.

(c) Sanctioned in August—Rs. 1,000 and February Rs. 4,700.

ACCOUNT VI.—EDUCATION.

Major Head and Sub-head.	Final Appropriation. Rs.	Actual Expenditure. Rs.	Excess + Saving —. Rs.	Net reappropriation or surrender. Rs.	Remainder un-adjusted + or —. Rs.
A.—Grants-in-aid to Delhi University.	1,00,000	1,00,000	..	..	..
C.—Government Professional Colleges : Establishment Charges paid to other Governments, Departments, etc.	2,700	1,572	—1,128	..	—1,128
Less cost of training of students at Lahore.					
D.—Grants-in-aid to Non-Government Arts Colleges	1,09,500	1,12,591	+3,091	+3,600	—509
E.—Government Secondary Schools :					
E. 1.—Pay of Officers	7,200	5,632	—1,568	—1,475	—93
E. 2.—Pay of Establishments	51,100	47,966	—3,134	—2,111	—1,023
E. 3.—Other Charges	30,500	29,319	—1,181	+415	—1,596
Smaller examination charges.					
F.—Grants-in-aid to Non-Government Secondary Schools :					
F. 1.—Recurring Grants	2,23,200	2,15,614	—7,586	—5,000	—2,586
F. 2.—Building and other Non-Recurring Grants	46,100	17,315	—28,785	—22,483	—6,322
Strict scrutiny of demands.					
G.—Grants-in-aid to Local Bodies for Secondary Education	82,300	75,336	—6,964	—2,665	—4,299
Fewer claims than expected.					
H.—Grants-in-aid to Non-Government Primary Schools	13,000	10,451	—2,549	—2,300	—249
I.—Grants-in-aid to Local Bodies for Primary Education :					
I. 1.—Recurring Grants	2,60,400	2,18,270	+42,130	+17,428	+442
I. 2.—Non-Recurring Grants	7,800	3,000	—4,800	—4,480	—320
J.—Other Charges	1,000	..	—1,000	—1,000	..
K.—Government Special Schools :					
K. 1.—Pay of Establishments	24,500	23,318	—1,182	—1,155	—27
K. 2.—Other Charges	18,300	13,813	—4,487	—3,354	—1,133
L.—General :					
L. 1.—Direction :					
L. 1 (1).—Pay of Officers					
Non-voted O.	8,400	..	..	..	..
S. (a)—8,400	..	..	..	..	..
Pay of officer appointed was voted.					
Voted . . . . .	..	6,037	+6,037	+6,127	—90
See L. 1. (1). Non-voted.					
L. 1 (2).—Pay of Establishments	1,000	533	—467	—20	—447
Due to the decision that half cost should be debited to Ajmer and Central India.					
L. 1 (3).—Other Charges :					
Non-voted	900	..	—900	—900	..
See L. 1. (1). Non-voted.					
Voted . . . . .	..	981	+981	+1,200	—219
L. 2.—Inspection :					
L. 2 (1) Pay of officers	12,400	10,865	—1,535	—853	—680
L. 2 (2)—Pay of Establishments	12,400	11,623	—775	—258	—517
L. 2 (3)—Other Charges	6,600	8,987	+2,387	+2,500	—113
L. 3.—Scholarships	18,500	11,357	—7,143	—6,900	—243
L. 4.—Miscellaneous :					
L. 4 (1)—Pay of Officers	2,200	1,434	—766	—630	—136
L. 4 (2).—Pay of Establishments	4,500	6,297	+1,797	+2,165	—363
L. 4 (3).—Other Charges	12,700	6,537	—6,163	—2,300	—3,863
Totals	Non-voted 900 Voted 9,87,000	9,38,860	—900 —40,050	—900 —23,361	—25,689

(a) Sanctioned in August.

ACCOUNT VIII—PUBLIC HEALTH.

Major Head and Sub-head.	Final Appro- priation. Rs.	Actual Expendi- ture. Rs.	Excess + Saving— Rs.	Net reappre- priation or surrender. Rs.	Remainder un- adjusted + or — Rs.
A.—Public Health Establishment :					
A. 1.—Pay of Officers					
O. 18,000 }					
S. (a)—5,090 }	12,910	2,475	—9,435	—9,300	—135
A. 2.—Pay of Establishments:	9,500	8,023	—1,477	—1,116	—361
A. 3.—Grants-in-aid, Contribu- tions, etc.					
Non-voted	600	240	—360	—600	+ 240
Debit raised too late.					
Voted	9,000	6,840	—2,160	—2,160	..
A. 4.—Other Charges					
Non-voted O. 4,100 }					
S. (b)—500 }	3,600	1,551	—2,019	—1,500	—519
Due to reduction in motor car allowance.					
Voted	1,500	1,255	—245	—180	—65
A. 5.—Establishment Charges paid to other Govern- ments, Departments, etc.	50,000	29,160	—20,840	—20,840	..
Reappropriated to Account IX.—G. 1, owing to transfer of certain activities from Public Works Department to the New Delhi Municipal Committee.					
B.—Grants-in-aid for Public Health purposes:					
Grants-in-aid, Contribu- tions, etc.					
Non-voted O. 9,000 }					
S. (c)—6,700 }	2,300	2,284	—16	..	—16
Voted	73,000	47,438	—25,512	—22,370	—3,142
C.—Expenses in connection with Epidemic Diseases :					
C. 1.—Pay of Establishments.	3,800	2,756	—1,044	—450	—594
Two Sub-Assistant Surgeons paid from District Funds under the revised scheme of the Medical Inspection of School children.					
C. 2.—Other Charges	17,300	17,742	+ 442	+ 1,500	—1,058
Under cost of medicines.					
D.—Bacteriological Laboratory :					
D. 1.—Pay of Establishments	4,700	4,056	—444	—384	—60
D. 2.—Other Charges	6,700	4,652	—2,148	—250	—1,898
Totals					
Non-voted	19,410	7,530	—11,880	—11,400	—480
Voted	1,75,300	1,21,872	—53,428	—40,250	—7,178

(a) Sanctioned in August—Rs. 5,000 and March—Rs. 90.

(b) Sanctioned in August.

(c) Sanctioned in August—Rs. 9,000, and February Rs. 2,300.

ACCOUNT IX.—OTHER EXPENDITURE HEADS.

Major Head and Sub-head.	Final Appro- priation. Rs.	Actual Expendi- ture. Rs.	Excess + Saving —. Rs.	Net reappro- priation or surrender. Rs.	Remainder un- adjusted + or —. Rs.
A.—Irrigation—Nasirgarh Jhil .	5,000	1,000	—4,000	—4,000	..
B.—Ecclesiastical :					
B. 1.—Pay of Officers					
O. 16,000 }					
S. (a) —871 }	15,129	21,803	+6,074	+6,500	—426
B. 2.—Pay of Establishments .	300	353	+53	+100	—47
B. 3.—Grants-in-aid .	400	150	—250	—100	—150
Final savings and withdrawal of funds as the Railway Department bore half the cost.					
B. 4.—Other Charges					
O. 6,500 }					
S. (b) —872 }	6,028	11,357	+5,329	+4,801	+528
Additional funds and final excess connected with passage payments.					
B. 5.—Deduct.—Recoveries .	—1,200	—1,200	..	..	..
C.—Political :					
C. 1.—Pay of Officers.					
O. 15,500 }					
S. (c) —7,710 }	7,790	7,775	—15	..	—15
C. 2.—Pay of Establishments					
O. 1,000 }					
S. (d) —1,000 }	..	..	..	..	..
C. 3.—Grants-in-aid					
O. 1,100 }					
S. (d) —500 }	600	600	..	..	..
C. 4.—Other Charges .	4,800	2,013	—2,587	—2,350	—237
D.—Agriculture :					
D. 1.—Horticulture :					
D. 1 (1)—Pay of Officers					
O. 9,000 }					
S. (a) —223 }	8,775	8,775	..	..	..
D. 1 (2).—Pay of Establishments	3,300	3,000	—300	—60	—240
D. 1 (3).—Grants-in-aid .	19,800	17,325	—2,475	—2,475	..
D. 1 (4).—Other Charges					
Non-voted .	2,800	1,685	—515	..	—515
Voted .	4,900	1,801	—3,099	—1,560	—1,539
D. 2.—Veterinary Charges :					
D. 2 (1).—Pay of Establishments	6,000	6,053	+53	+60	—1
D. 2 (2).—Grants-in-aid .	2,000	2,562	+562	+562	..
D. 2 (3).—Other Charges .	6,300	2,377	—3,923	—3,930	+7
D. 3.—Co-operative Credit :					
D. 3 (1).—Pay of Establishments	9,000	7,889	—1,111	—153	—958
D. 3 (2).—Grants-in-aid .	2,500	2,268	—232	..	—232
D. 3 (3).—Other Charges .	5,200	3,332	—1,868	—1,000	—868
E.—Industries :					
E. 1.—Pay of Establishments	10,100	17,925	+1,175	—352	—823
E. 2.—Other Charges .	12,900	8,799	—4,101	—2,750	—1,351
F.—Other Miscellaneous Departments :					
F. 1.—Inspector of Boilers :					
F. 1 (1).—Pay of Officers .	2,400	2,340	—60	—60	..
F. 1 (2).—Other Charges .	600	582	—18	..	—18
F. 2.—Inspector of Factories .	300	..	—300	..	—300
No inspection during the year.					
F. 3.—Examinations .	200	..	—200	—200	..

(a) Sanctioned in March.

(b) Sanctioned in August.

(c) Sanctioned in January—Rs. 7,000 and March—Rs. 210.

(d) Sanctioned in January.

ACCOUNT IX—OTHER EXPENDITURE HEADS—*concl'd.*

Major Head and Sub-head.	Final Appropriation. Rs.	Actual Expendi- ture. Rs.	Excess + Saving — Rs.	Net reappro- priation or surrender. Rs.	Remainder un- adjusted + or — Rs.	
G.—Miscellaneous Charges:						
G. 1.—Grants-in-aid	2,63,000	2,63,334	+1,00,334	—1,69,263	+2,69,697	
Due to the payment of a grant-in-aid amounting to Rs. 2,63,262 to the New Delhi Municipal Committee to meet expenditure in connection with certain activities transferred to it from the Public Works Department (See Note). Funds were originally reduced owing mainly to the suspension of the grant to the Notified Area Committee, Delhi, and economy.						
G. 2.—Other Expenditure	59,200	59,662	—5,538	—2,038	—6,600	
Final savings and funds withdrawn owing to less work on copying.						
Totals	Non-voted	Gross	45,322	53,911	+8,589	+8,951
		Deductions	—1,200	—1,200		
		Net	44,622	52,711	+8,089	+8,951
	Voted	4,21,700	4,91,255	+69,555	—1,77,219	+2,46,774

NOTE.

There is a final voted excess of Rs. 1,05,697 for which an excess grant is necessary, largely owing to the decision to make a grant-in-aid of Rs. 2,63,262 to the New Delhi Municipal Committee in connection with certain activities transferred from the Central Public Works Department (sub-head G. 1 of Account IX). This grant was sanctioned by the Government of India on the 4th March 1932 when it was too late to approach the Government of India for a supplementary grant. As against this grant-in-aid a sum of Rs. 2,63,245 was surrendered under Grants No. 73—Civil Works (Rs. 1,70,475) and No. 97—Delhi Capital Outlay (Rs. 94,770).

There seems to be some scope for the improvement of current control. In four cases the reappropriations had the effect of widening the difference between appropriations and expenditure and in many instances the final savings were unduly large and might have been reappropriated to sub-head G. 1 of Account No. IX, when it was known that the New Delhi Municipal Grant-in-aid would be debited to that sub-head. Also there are certain small final excesses (cf. sub-heads B. 1., B. 3, B. 4 and B. 5 of Account VII) which should apparently have been anticipated.

IMPORTANT COMMENTS.

Money drawn in advance of requirements.—An appropriation of Rs. 8,752 was sanctioned by the Chief Commissioner, Delhi, in March 1930 for the purchase of court fee stamps required for filing suits against some lessees of nazul land and a cheque for the amount was obtained by the Nazul Officer on the 31st March 1930 from the Pay and Accounts Officer "to save the grant from lapsing". The cheque was not cashed till October 1930, when it was supposed that the papers were ready and the suits could be filed forthwith. The amount, however, remained in the hands of the Accountant till April 1931 when it was placed in deposit and, in spite of the request of the Audit office to credit the amount to the receipts of the Department concerned, was allowed to remain in deposit till it was finally utilised in July 1932.

The procedure followed constituted a serious infringement of the well known financial rule "No money should be withdrawn from the treasury unless it is required for immediate disbursement. It is not permissible to draw advances from the treasury to prevent the lapse of budget grants." (Article 88, Civil Account Code, Volume D). The local Administration issued a warning to the persons concerned.

2. *Irregular payments of grants-in-aid.*—In March 1930 the local Administration sanctioned a payment of Rs. 1,31,000 to the Municipal Committee, Delhi, as a grant-in-aid for expenditure on compulsory primary education for boys and girls for 1929-30. The payment was stated to be provisional subject to readjustment later, if necessary, when a final decision had been arrived at on the procedure to be adopted for calculating grants-in-aid towards primary education.

It was pointed out by the Pay and Accounts Officer in November 1930, that unless the sanction was in accordance with any particular rule of the Punjab Educational Code, which did not appear to be the case, sanction of the Government of India seemed necessary. A similar payment was made in March 1931 to which the same objections apply.

So far (January 1933) the sanction of the Government of India has not been obtained to these payments but it is understood that a scheme for calculating grants-in-aid to the Delhi Municipal Committee for compulsory primary education has been under correspondence for a long time and has recently been submitted to the Government of India.

3. A grant-in-aid of Rs. 5,000 was paid to a college in March 1930, for equipment, subject to the production of suppliers' receipts. These receipts were not produced until September 1931, when it came to notice that the actual amount paid to the suppliers was Rs. 7,257 only, so that the grant-in-aid exceeded the ordinary limit of 50 per cent, of actual expenditure imposed by the Punjab Educational Code. The Government of India sanctioned the excess payment of Rs. 1,371 in September 1932, and requested that the condition normally attaching to an equipment grant, namely, that it would be limited to 50 per cent. of the actual expenditure, should be specifically mentioned in any orders that might issue in future.

GRANT No. 81.—AJMER-MERWARA.

SUMMARY BY ACCOUNTS of the Sum Expended, in the Year ended 31 March 1932, compared with the Sum Granted, to pay Salaries and other Expenses of the AJMER-MERWARA ADMINISTRATION.

Accounts.	Final Appropriation.	Actual Ex- penditure.	Excess + Saving—	Net reap- propriation or surrender.	Remainder un- adjusted + or —
	Ra.	Ra.	Ra.	Ra.	Ra.
Account I.—Direct Demands on the Revenue :					
Non-voted	21,000	21,000			
{ Gross	2,60,400	2,38,729	—30,871	—26,160	—4,511
Voted { Deductions	—8,700	—7,031	+1,649	+1,240	+409
{ Net	2,60,700	2,31,678	—29,022	—24,920	—4,112
<i>Sub-head C.</i> —Saving of Rs. 4,544 against provision of Rs. 12,410, due to less revenue collections than anticipated, accounts mainly for the saving under this head.					
Account II.—General Administration :					
Non-voted	40,710	40,120	—590	—200	—390
Voted	1,05,100	98,142	—6,958	—6,640	—318
Account III.—Police :					
Non-voted	14,610	13,982	—63	—20	—8
Voted	3,62,400	3,23,856	—38,544	—28,450	—94
Account IV.—Education :					
Non-voted		91	+91		+91
Voted	4,89,100	4,37,329	—51,771	—49,719	—2,061
Account V.—Other Expenditure Heads :					
Non-voted	42,040	42,784	+744	+220	+524
Voted	4,89,700	3,64,825	—1,24,865	—1,81,230	—3,615
<i>Sub-head J.</i> —Non-utilisation of the entire provision of Rs. 1,31,000 owing to good rainfall in the year accounts mainly for the large surrender.					
Totals { Non-voted	1,17,760	1,17,977	+217		+217
{ Gross	17,55,700	14,92,891	—3,02,809	—2,92,210	—10,599
Voted { Deductions	—8,700	—7,031	+1,649	+1,240	+409
{ Net	16,97,000	12,95,840	—3,01,160	—2,90,970	—10,190

ACCOUNT I.—DIRECT DEMANDS ON THE REVENUE.

Major Head and sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—	Net reap- propriation or surrender.	Remainder un- adjusted + or —
	Ra.	Ra.	Ra.	Ra.	Ra.
A.—Land Revenue—Charges of Administration :					
A. 1.—Pay of Officers	7,600	7,419	—181	—170	—11
A. 2.—Pay of Establishments	32,800	31,546	—1,254	—900	—354
A. 3.—Other charges	8,900	8,137	—763	—790	+27
A. 4.—Deduct—Amount recovered from Ward's Estates	—7,600	—7,027	+573	+170	+403
Due to less recovery, as the General Manager, Court of Wards, was on leave in February.					
B.—Land Revenue—Land Records :					
B. 1.—Pay of Establishments	62,100	58,944	—3,156	—3,040	—116
B. 2.—Other Charges	9,600	8,139	—1,461	—1,030	+169
C.—Commission on Land Revenue Collections	11,500	7,866	—3,634	+910	—4,544
Reappropriation did not take into account the share of collection charges debitable to Grant No. 22—Irrigation, etc. Final Saving due to less revenue collections than anticipated.					

Major Head and sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation or surrender.	Remainder unadjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
D.—Land Revenue—Assignments and Compensations					
Non-voted	5,000	5,000			
Voted	5,100	5,380	+280	+280	..
E.—Excise :					
E. 1.—District Executive Establishments :					
E. 1 (1).—Pay of Officers	9,600	9,260	—240	—240	—
E. 1 (2).—Pay of Establishments	17,700	16,418	—1,282	—1,160	—122
E. 1 (3).—Other Charges	9,400	9,070	—330	—3,410	+80
F.—Stamps :					
F. 1.—Non-Judicial :					
F. 1 (1).—Pay of Establishments	900	680	—260	—260	—
F. 1 (2).—Other charges	3,600	3,225	—275	—340	+65
F. 2.—Judicial	2,100	1,934	—166	—320	+154
G.—Forests :					
G. 1.—Conservancy, Maintenance and Regeneration :					
Non-voted O. S (a)	35,000 } —17,000 }	15,000	15,000	..	..
Voted	44,400	30,713	—7,687	—7,680	—37
G. 2.—Establishments :					
G. 2 (1).—Pay of Officers	9,400	8,600	—800	—800	..
G. 2 (2).—Pay of Establishments	19,500	17,957	—1,543	—1,420	—123
G. 2 (3).—Other charges	7,400	6,415	—985	—980	—25
G. 2 (4).—Deduct—Share of Establishment Charges transferred to "52 A."	—1,100	—24	+1,076	+1,070	+6
Additional funds connected with less capital outlay due to economy.					
G. 3.—Interest on Forest Capital outlay	1,100	1,241	+141	—200	+341
Under-estimated.					
G. 4.—Share of Capital charges Financed from Ordinary Revenue	3,800	64	—3,736	—3,730	—6
H.—Registration :					
H. 1.—Pay of Establishments.	2,800	2,551	—249	—240	—9
H. 2.—Other Charges	200	100	—100	—100	..
Totals					
Non-voted	21,000	21,000			
Voted					
Gross	2,60,400	2,38,729	—30,671	—26,160	—4,511
Deductions	—8,700	—7,951	+1,649	+1,240	+409
Net	2,60,700	2,31,678	—29,022	—24,920	—4,102

(a) Sanctioned in August—Rs. 3,500 and January—Rs. 13,500.

ACCOUNT II—GENERAL ADMINISTRATION.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Not reappropriation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Chief Commissioner :					
A. 1.—Pay of Establishments	700	677	—23	—20	—3
A. 2.—Other charges	2,700	2,810	+110	+200	—90
B.—District Establishments :					
B. 1.—Pay of Officers					
Non-voted O. 40,700 }	36,560	36,505	—55	..	—55
S. (a) —4,140 }					
Voted	15,900	14,288	—1,612	—1,600	—12
B. 2.—Pay of Establishments	66,100	62,725	—3,375	—3,370	—5
B. 3.—Allowances, Honoraria, etc					
Non-voted O. 6,200 }	3,400	2,875	—525	—300	—325
S. (b) —2,800 }					
Voted	4,000	2,982	—1,018	—870	—148
B. 4.—Contingencies	15,700	14,660	—1,040	—980	—60
B. 5.—Grants-in-aid, contribu- tions, etc.					
O .. }	750	740	—10	..	—10
S. (b) 750 }					
Totals { Non-voted 40,710	1,06,100	40,120	—590	—200	—390
{ Voted 1,06,100		98,142	—6,958	—6,640	—318

ACCOUNT III—POLICE.

A.—District Executive Force—District Police :					
A. 1.—Pay of Officers					
Non-voted O. 12,600 }	11,390	11,248	—142	—200	+58
S. (c) —1,210 }					
Voted	4,700	3,848	—852	—850	—2
A. 2.—Police Force	2,51,000	2,51,590	+590	+600	—1
A. 3.—Other Establishments	15,200	14,186	—1,014	—1,000	—14
A. 4.—Allowances, Honoraria, etc. :					
Non-voted O. 3,600 }	2,020	2,124	+104	+180	—76
S. (b) —380 }					
Voted	44,600	24,204	—20,396	—20,410	+14
A. 5.—Supplies and Services, and Contingencies.	36,000	30,019	—6,881	—6,790	—91
A. 6.—Grants-in-aid, contribu- tions, etc.	800	610	+190	..	+190
Totals { Non-voted 14,010	3,52,400	13,952	—28	—20	—8
{ Voted 3,52,400		3,23,856	—28,544	—28,450	—94

(a) Sanctioned in January—Rs. 1,310 and February-March—Rs. 3,800.

(b) Sanctioned in January.

(c) Sanctioned in January—Rs. 800 and March—Rs. 410.

ACCOUNT IV—EDUCATION.

Major Head and Sub-head.	Final Appropriation.	Actual Expendi- ture.	Excess + Saving—.	Net reapprop- riation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—University—Government Arts Colleges :					
A. 1.—Pay of Officers . . .	56,600	56,014	—6,588	—6,450	—136
A. 2.—Pay of Establishments . .	17,200	15,511	—1,689	—1,610	—79
A. 3.—Other Charges . . .	7,700	7,636	+436	+340	+96
B.—Government Secondary Schools :					
B. 1.—Pay of Officers . . .	13,800	13,664	+64	+80	—16
B. 2.—Pay of Establishments . .	1,01,800	99,625	—8,175	—7,700	—475
B. 3.—Other Charges . . .	16,000	12,709	—3,291	—3,590	+299
C.—Grants-in-aid to Non-Government Secondary Schools . . .	1,03,800	93,423	—10,377	—10,200	—177
D.—Government Primary Schools :					
D. 1.—Pay of Establishments . .	72,400	63,389	—9,011	—8,000	—1,011
	Postponement of promotion.				
D. 2.—Other Charges . . .	9,200	4,937	—4,263	—4,200	—63
E.—Grants-in-aid to Non-Government Primary Schools . . .	2,000	1,835	—165	—160	—5
F.—Grants-in-aid to Local Bodies for Primary Education . . .	22,500	20,250	—2,250	—2,250	—
G.—Government Special Schools :					
G. 1.—Pay of Officers . . .	3,100	..	—3,100	—3,100	—
	Vacancy.				
G. 2.—Pay of Establishments . .	18,400	15,929	—2,471	—2,470	—1
G. 3.—Other Charges :					
Non-voted . . .	..	91	+91	..	+91
Voted . . .	2,100	1,453	—645	—560	—85
H.—General :					
H. 1.—Inspection :					
H. 1 (1).—Pay of Officers					
Non-voted O. 5,600 }					
S. (a)—5,600 }	..	..	..	..	..
	Pay of officer appointed was voted.				
Voted . . .	6,600	9,707	+3,107	+3,120	—23
	See H. 1(1).—Non-voted.				
H. 1 (2).—Pay of Establishments . . .	11,800	10,441	—1,359	—1,220	—139
H. 1 (3).—Grants-in-aid, Contributions, etc. . .	500	..	—500	—500	—
H. 1 (4).—Other Charges :					
Non-voted O. 600 }					
S. (a)—600 }	..	..	..	..	..
	See H. 1(1).—Non-voted.				
Voted . . .	9,800	9,503	—297	—540	+293
H. 2.—Scholarships . . .	13,000	12,537	—1,363	—830	—533
H. 3.—Miscellaneous . . .	400	514	+114	+120	—6
Totals . . .					
Non-voted . . .	..	91	+91	..	+91
Voted . . .	4,89,100	4,37,329	—51,771	—49,710	—2,061

(a) Sanctioned in January.

ACCOUNT V—OTHER EXPENDITURE HEADS.

Major Head and Sub-head.	Final Appropriation.	Actual Expendi- ture.	Excess + Saving —.	Net reapprop- riation or surrender.	Remainder un- adjusted. + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Administration of Justice:					
A. 1.—Law Officers	6,700	5,302	—1,308	—1,360	+42
A. 2.—Judicial Commissioner:					
A. 2 (1).—Pay of Establish- ments	4,300	3,807	—493	—430	—63
A. 2 (2).—Other Charges :					
<i>Non-voted</i>	2,400	1,922	—478	—470	—8
<i>Voted</i>	1,500	1,242	—258	—140	—118
A. 3.—Civil and Sessions Courts:					
A. 3 (1).—Pay of Officers	26,200	24,909	—1,291	—1,130	—161
A. 3 (2).—Pay of Establish- ments	33,200	32,064	—1,136	—1,000	—76
A. 3 (3).—Other Charges	3,800	3,287	—513	—450	—63
A. 4.—Courts of Small Causes :					
A. 4 (1).—Pay of Officers	9,500	9,235	—265	—260	—5
A. 4 (2).—Pay of Establish- ments	9,100	8,937	—163	—100	—3
A. 4 (3).—Other Charges	1,200	814	—386	—320	—60
A. 5.—Criminal Courts :					
A. 5 (1).—Pay of Officers	4,700	5,035	+335	+340	—5
A. 5 (2).—Pay of Establish- ments	14,400	12,729	—1,671	—1,700	+29
A. 5 (3).—Other Charges	8,900	5,845	—1,055	—1,030	—25
B.—Jails :					
B. 1.—Pay of Officers					
<i>Non-voted</i> O. 1,800 } S. (a)—130 }	1,670	1,663	—7	..	—7
<i>Voted</i>	2,900	2,808	—92	—90	—2
B. 2.—Pay of Establishments.	15,400	14,560	—840	—780	—60
B. 3.—Allowances, Honoraria, etc.	100	80	—20	—20	..
B. 4.—Dietary, Clothing, Bed- ding Charges and other Supplies and Services	32,000	22,704	—9,296	—7,990	—1,306
B. 5.—Contingencies	500	390	—110	—100	—10
C.—Jail Manufacture :					
C. 1.—Pay of Establishments	400	420	+20	+20	..
C. 2.—Other Charges	8,600	2,284	—6,316	—6,270	—46
D.—Ecclesiastical:					
D. 1.—Ecclesiastical Establishments :					
D. 1 (1).—Pay of Officers					
O. 11,000 } S. (a) —400 }	10,600	10,506	+6	..	+6
D. 1 (2).—Pay of Establish- ments	1,000	972	—28	—30	+2
D. 1 (3).—Other Charges					
O. 3,000 } S. (b) —110 }	2,890	3,192	+302	+310	—8
D. 2.—Cemetery Establishments :					
D. 2 (1).—Pay of Establish- ments	1,000	1,008	+8	+10	—2

(a) Sanctioned in March.

(b) Sanctioned in August '84. 60 and January—Rs. 50.

ACCOUNT V—OTHER EXPENDITURE HEADS—*contd.*

Major Head and Sub-head.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
E.—Medical :					
E. 1.—Medical Establishment :					
E. 1 (1).—Pay of Officers					
Non-voted O. 23,200 }					
S.(a) —1,420 }	21,780	21,576	+196	+200	—4
Voted	22,200	21,048	—552	—560	+8
E. 1 (2).—Pay of Estab- lishments	8,500	7,722	—778	—140	—638
E. 1 (3).—Other Charges.					
Non-voted	700	571	+171	+200	—29
Voted	4,200	2,613	—1,587	—1,525	—62
E. 2.—Hospitals and Dispensaries :					
E. 2 (1).—Pay of Establish- ments	20,100	19,843	—257	—250	—7
E. 2 (2).—Other Charges .	14,400	15,301	+901	+1,000	—189
E. 3.—Grants-in-aid for Medi- cal purposes	22,900	4,040	—18,860	—18,860	..
	Economy.				
E. 4.—Medical Colleges and Schools	400	360	—40	—40	..
E. 5.—Other Expenditure . .	100	46	—54	—40	—14
E. 6.—Establishment Charges paid to other Govern- ments, Departments, etc.	5,300	7,512	+2,212	+2,126	+87
Reappropriated to meet arrears charges for the maintenance of patients in the Mental Hospital, Lahore.					
F.—Public Health :					
F. 1.—Pay of Establishments .	3,500	3,567	+67	+80	—13
F. 2.—Other Charges . . .	600	571	—29	—30	+1
G.—Agriculture :					
G. 1.—Agriculture	500	..	—500	—500	..
	Economy.				
G. 2.—Veterinary charges—Es- tablishment charges paid to other Governments, Departments, etc.					
Non voted . . . . .	..	574	+574	..	+574
Voted	600	253	—547	..	—547
G. 3.—Co-operative Credit :					
G. 3 (1).—Pay of Officers .	6,500	6,263	—33	—30	—5
G. 3 (2).—Pay of Establish- ments	17,100	16,108	—892	—860	—32
G. 3 (3).—Other Charges .	9,700	6,702	—2,998	—2,600	—398
	Economy.				
G. 3 (4).—Grants-in-aid .	10,300	8,970	—1,330	—1,330	..
H.—Museum :					
H. 1.—Pay of Establishments	4,600	4,300	—291	—280	—11
H. 2.—Allowances, etc. . .	300	163	—137	—100	—37
H. 3.—Other charges . . .	100	55	—45	—20	—25

(a) Sanctioned, in January—Rs. 600 and March—Rs. 250.

ACCOUNT V.—OTHER EXPENDITURE HEADS—*concl'd.*

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—	Net re-appropriation or surrender.	Remainder un- adjusted + or —
	Rs.	Rs.	Rs.	Rs.	Rs.
I.—Other Miscellaneous Departments :					
I. 1.—Pay of Establishments .	1,700	1,131	—169	—169	—9
I. 2.—Allowances, etc. .	3,500	2,952	—548	—790	+242
	Reduction was excessive.				
I. 3.—Other Charges .	500	331	—169	—170	+1
I. 4.—Establishment Charges paid to other Govern- ments, Departments, etc.	2,500	1,990	—510	—500	—10
J.—Famine Relief .	1,31,000	..	—1,31,000	—1,31,000	..
	Unutilised, owing to sufficient rainfall during the year.				
K.—Miscellaneous charges :					
K. 1.—Grants-in-aid . .	15,000	13,500	—1,500	—1,500	—
K. 2.—Other Charges . .	2,000	2,241	—359	—340	—19
TOTALS { Non-voted . .	42,040	42,784	+744	+229	+524
{ Voted	4,89,700	3,04,835	—1,84,865	—1,81,250	—3,615

NOTE.

The current control of expenditure has deteriorated slightly as compared with the previous year. There were, in 25 cases, unadjusted excesses (mostly of very small amounts) under individual sub-heads and in case of sub-heads C and G-3 in Account I the modifications had the effect of increasing the difference between appropriation and actual. Even so the control of expenditure under this grant remains markedly efficient.

GRANT No. 82—ANDAMANS AND NICOBAR ISLANDS.

See also Commercial Appendix.

SUMMARY BY ACCOUNTS of the Sum Expended, in the Year ended 31 March 1932, compared with the Sum Granted, for Expenditure in respect of the ANDAMANS AND NICOBAR ISLANDS.

Accounts.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —.	Net reapro- priation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
ACCOUNT I.—Convict Settlement					
Charges					
Non-voted	1,74,402	1,88,089	+13,687	..	+13,687

Sub-head J.—Final excess of Rs. 15,957 against modified appropriation of Rs. 13,740 is on account of share of Chief Engineer's Establishment including leave charges in England and leave and pensionary charges of officers and establishment allotted to Andaman Reclamation Works.

Voted	{	Gross	33,40,000	30,66,576	—2,73,424	—1,74,235	—99,189
		Deductions	—7,55,400	—7,25,935	+29,465	+40,600	—11,135
		Net	25,84,600	23,40,641	—2,43,959	—1,33,835	—1,10,324

Sub-head D. 4. (1)—Saving of Rs. 49,004 against modified appropriation of Rs. 1,30,950 is due to non-adjustment of certain Stores Department bills anticipated during 1931-32.

Sub-head H. 8.—Excess recovery of Rs. 14,568 against modified appropriation of minus Rs. 4,00,000 is on account of increased earnings of S. S. 'Maharaja.'

Sub-head I. 5.—Final saving of Rs. 22,203 against modified appropriation of minus Rs. 1,95,000 is due to underestimation.

Account II.—Forests

Non-voted	{	Gross	34,153	30,963	—3,190	—1,500	—1,690
		Deductions	—2,800	—374	+2,426	+1,500	+926
		Net	31,353	30,589	—764	..	—764
Voted	{	Gross	14,32,000	13,64,015	—1,58,585	—1,40,282	—18,303
		Deductions	—9,500	—5,657	+4,143	+3,500	+343
		Net	14,12,500	12,58,358	—1,54,442	—1,36,482	—17,000

The large reduction in appropriation is due in the main to the closing down of the North Andaman Forest Division early in 1931-32 [sub-heads A. 1, A. 3 (2), and A. 3 (3)] as the result of trade depression, making extraction unremunerative.

Account III.—Other Expenditure

Heads	10,600	10,080	—520	—4,000	+3,480
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Reduction under Sub-head C. (Miscellaneous) was excessive.

Totals	{	Non-voted	{	Gross	2,08,555	2,19,052	+10,497	—1,500	+11,997
				Deductions	—2,800	—374	+2,426	+1,500	+926
				Net	2,05,755	2,18,678	+12,923	..	+12,923
		Voted	{	Gross	47,73,200	43,40,071	—4,33,129	—3,18,517	—1,14,612
				Deductions	—7,65,200	—7,31,592	+33,608	+44,400	—10,792
				Net	40,08,000	36,08,479	—3,99,521	—2,74,117	—1,24,804

ACCOUNT I—CONVICT SETTLEMENT CHARGES.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess+ Saving—	Net reappropriation or surrender.	Remainder un- adjusted +or—
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Superintendence :					
A. 1.—Pay of Officers					
<i>Non-voted O. 79,300 } S. (a)—1,680 }</i>	77,620	73,273	—4,347	—3,000	—1,347
Voted	30,900	27,084	—3,816	—3,030	—786
A. 2.—Pay of Establishments .	1,29,800	90,264	—39,536	—38,470	—1,066
Pay of menials adjusted under A. 3 (Voted) and funds transferred.					
A. 3.—Allowances and Expenses					
<i>Non-voted</i>	9,600	8,709	—891	—270	—621
Voted	59,600	65,800	+6,200	+13,100	+6,800
Funds transferred from Sub-head A. 2 for pay of menials. Non-adjustment of certain anticipated bills relating to the maintenance of Motor transport accounts for the final saving.					
A. 4.—Grants-in-aid, Contributions, etc.					
<i>Non-voted</i>	2,600	2,542	—58	—175	—83
Voted	12,000	11,600	—400	+400	+800
A. 5.—Passages for families of Self-Supporters	6,000	3,708	—2,292	—2,000	—292
Fewer families imported. Hence the reduction in appropriation.					
B.—Medical :					
B. 1.—Pay of Officers					
<i>Non-voted O. 21,000 } S. (a)— 523 }</i>	20,475	20,281	—194	..	—194
Voted	39,200	31,603	—7,595	—10,200	+2,605
Reduction in appropriation on account of abolition of a post and ocenary proved excessive.					
B. 2.—Pay of Establishments.	46,900	37,135	—9,765	—9,950	+185
Provision for pay of convict menial establishment transferred to sub-head B. 3 (Voted) (Rs. 7,800).					
B. 3.—Allowances and Contin- gencies					
<i>Non-voted</i>	1,000	1,120	+120	+120	..
Voted	2,800	17,079	+8,379	+8,000	+299
See B. 2.					
B. 4.—Medical Supplies	60,700	58,804	—1,896	—4,800	+2,004
Carry over of certain liabilities from 1930-31.					
C.—Police :					
C. 1.—Pay of Officers					
<i>Non-voted O. 19,000 } S. (a)— 475 }</i>	18,525	18,544	+19	..	+19
Voted.	4,800	4,902	+102	+120	+18
C. 2.—Pay of Establishments .	2,05,300	1,97,657	—7,643	—7,600	+17
(a) Sanctioned in February.					

ACCOUNT L.—CONVICT SETTLEMENT CHARGES—*contd.*

Major Head and Sub-head.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving—.	Net reappro- priation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
C.—Police—<i>contd.</i>					
C. 3.—Allowances, Honoraria, etc.					
Non-voted	1,000	1,041	+41	..	+41
Voted	34,000	22,860	—11,140	—14,000	+2,860
Suspension of recruitment, decrease in number of convicts and consequent reduction in escort charges account for the original savings. Reduction in appropriation was excessive as the local officer omitted to take into account the cost of Railway warrants adjusted during the year.					
C. 4.—Ordnance Supplies	11,000	5,417	—5,583	—3,500	—2,083
Reduction in appropriation, on account of economy and vacancies in battalion proved inadequate owing to non-receipt of stores ordered within the year.					
C. 5.—Other Supplies	16,000	10,502	—5,498	—3,000	—2,40
Fall in prices of rations and vacancies in battalion account for the reduction in appropriation. Final saving due to the reduction in strength of the Military Police from February 1932, which was not anticipated earlier.					
C. 6.—Contingencies	5,700	4,364	—1,336	—1,200	—136
C. 7.—Establishment charges paid to other Govern- ments, Departments, etc.	300	150	—150	..	—150
C. 8.—Grants-in-aid, Contribu- tions, etc.	600	600	..	..	..
C. 9.—Deduct—Recoveries from Forest Department	—2,400	—2,145	+255	..	+255
Less recovery owing to reduction in the strength of the guard effected after December 1931.					
D.—Marine :					
D. 1.—Pay of Officers O. 9,000 } S.(a)—360 }	8,640	8,776	+136	+210	—75
D. 2.—Pay of Establishments	71,800	57,297	—14,503	—12,400	—2,013
Reduction includes transfer of provision (Rs. 3,200) to D. 3 for pay of menials. Savings not fully surrendered.					
D. 3.—Allowances and Contingencies					
Non-voted . O. 400 }	400	600	—20	+12	—80
S. (a) 237 }	637	12,755	+10,255	+10,000	+255
Voted	2,500				
Additional appropriation for rent on Commercial buildings (Rs. 6,700) and pay of menials transferred from D. 2 (Rs. 3,300).					
D. 4.—Marine Supplies :					
D. 4 (1).—Gross Charges	1,14,500	81,946	—32,554	+18,450	—49,004
Additional appropriation for purchase of tip wagons in connection with reclamation works (Rs. 10,000), increase in freight on coal (Rs. 1,500) and maintenance of line kin, etc., (Rs. 4,500). The expenditure under Sub-head D. 4—Marine Supplies is of a highly fluctuating nature. Local Administration explained that the net saving under Sub-heads D. 4(1) and D. 4(2) is due to non-adjustment of certain Stores Department bills anticipated during 1931-32.					
D. 4 (2).—Deduct—Amount re- covered for value of coal supplied to R. I. M. vessel	—20,500	—7,815	+18,685	..	+18,685
See D. 4 (1).					
D. 5.—Grants-in-aid, Contributions, etc. 600	611		+11	+12	—1
(a) Sanctioned in February.					

ACCOUST I.—CONVICT SETTLEMENT CHARGES—*contd.*

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
E.—Commissariat :					
E. 1.—Pay of Officers					
<i>Non-voted</i> <i>O.</i> 13,360 }					
<i>S. (a)</i> —380 }	12,920	14,599	+1,979	+1,900	+79
Additional appropriation for transit pay of Commissariat officer.					
<i>Voted</i> .. 52		52	+52	+60	—8
E. 2.—Pay of Establishments .	6,300	4,887	—1,413	—1,000	—363
Pay of menials transferred to E. 3.					
E. 3.—Other Charges					
<i>Non-voted</i> <i>O.</i> 800 }					
<i>S. (a)</i> 490 }	1,290	1,424	+134	+170	—36
<i>Voted</i> .. 500		2,036	+1,536	+1,260	+186
See E. 2.					
E. 4.—Supplies :					
E. 4 (1).—Bakery	12,000	5,785	—6,215	—6,300	+85
Reduction on account of fall in prices of stores.					
E. 4 (2).—Dairy Farm	45,500	24,026	—21,474	—24,000	+2,526
Original savings on account of fall in prices and less purchase of produce from contractors.					
Misclassification of certain expenditure correctly adjustable under E. 5—Revenue Stores					
Suspense account for the final excess.					
E. 4 (3).—Slaughter House	57,000	33,496	—23,504	—22,000	—1,504
Fall in prices and less import of cattle from India account mainly for the reduction.					
E. 4 (4).—Other Charges	2,32,000	1,41,952	—90,948	—86,000	—4,948
Fall in prices of rations and reduction in number of rationed convicts account for the					
reduction in appropriation.					
E. 4 (5).— <i>Deduct—Recoveries</i>					
<i>from Military and</i>					
<i>other Departments</i>	—96,500	—73,995	+22,505	+11,800	+10,905
Less recovery on account of fall in prices and smaller demand by Military and Police.					
Additional appropriation was inadequate.					
E. 5.—Revenue Stores Suspense:					
E. 5 (1).—Charges . . . . .	..	10,209	+10,209	+12,000	—1,791
See E. 4 (2) and Note. Regarding net savings under sub-heads E. 5 (1) and E. 5 (2) the					
Local Administration has explained that they were due to misclassifications in the Commis-					
sariat Department. As this was a new sub-head opened at the instance of the Commercial					
Audit, the principle of adjustment was not understood clearly.					
E. 5 (2).— <i>Deduct—Issues to</i>					
<i>other Departments</i> . . . . .	..	—10,209	—10,209	—6,000	—4,209
See Note and E. 5 (1).					
E. 6.— <i>Grants-in-aid, Contributions, etc.</i>					
<i>O.</i> 600 }					
<i>S. (a)</i> 40 }	640	638	—2	..	—2
F.—Miscellaneous Establishments (other than Jail Establishment):					
F. 1.—Veterinary :					
F. 1 (1).—Pay of Establish-					
ments	6,700	4,569	—2,131	—2,110	—21
F. 1 (2).—Establishment Char-					
ges paid to other Gov-					
ernments, Departments,					
etc.	600	600	—	..	..
(a) Sanctioned in February.					

ACCOUNT I.—CONVICT SETTLEMENT CHARGES—*contd.*

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—	Net reappropriation or surrender.	Remainder un-adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
F.—Miscellaneous Establishments (other than Jail Establishment)—<i>contd.</i>					
F. 1.—Veterinary— <i>contd.</i>					
F. 1 (3).—Other Charges	2,400	2,002	—398	—400	+2
F. 2.—Education :					
F. 2 (1).—Pay of Officers	800	556	—244	+20	—204
F. 2 (2).—Pay of Establishments	45,100	35,212	—9,888	—9,580	—308
Reduction includes Rs. 2,000 for pay of convict menials transferred to sub-head F 2 (3). Balance on account of economy.					
F. 2 (3).—Other Charges	8,500	8,588	+88	—130	+218
F. 3.—Treasury, Registration and other Establishments :					
F. 3 (1).—Pay of Officers	600	585	—15	—15	..
F. 3 (2).—Pay of Establishments	5,100	3,900	—1,200	—1,025	—175
Provision for pay of convict menials (Rs. 950) transferred to F. 3 (3).					
F. 3 (3).—Other Charges	5,000	4,956	+44	+2,050	—64
Additional appropriation for pay of menials transferred from F. 3 (2) (Rs. 950) and extra expenditure on freight on currency.					
G.—Miscellaneous Jail Charges :					
G. 1.—Pay of Establishments	50,300	44,708	—10,502	—9,320	—1,182
Rs. 3,000 for pay of menials transferred to sub-head G. 8. Further reduction of Rs. 4,700 on account of leave salary of Jailor drawn in England.					
G. 2.—Allowances, etc.	4,800	2,323	—1,977	—1,307	—670
G. 3.—Forest Supplies	20,700	15,088	—5,612	—3,350	—2,262
Reduction in appropriation on account of less expenditure on fuel in consequence of the reduced labouring convict strength and to less purchase of water. Total saving on account of fall in cost of fuel during the closing months of the year.					
G. 4.—Jail Press Supplies	100	8	—92	..	—92
G. 5.—Clothing	20,500	18,403	—4,097	—4,200	+103
G. 6.—Other Supplies	39,600	27,272	—12,328	—12,300	—28
Low transfer of convicts from or to Indian jails. Hence the reduction in appropriation.					
G. 7.—Subsistence Money	5,38,000	6,08,750	+70,750	+73,350	—2,600
Lump sum (Rs. 77,000) by the Government from original provision proposed by local officers was excessive. Hence the necessity for additional appropriation.					
G. 8.—Contingencies	10,500	15,510	+5,010	+4,600	+410
See G. 1. Reappropriation includes Rs. 1,200 on account of a belated adjustment for compensation paid to ejected tenants.					
H.—Charges in connection with "S.S. Maharaja" :					
H. 1.—Pay of Officers					
G. 5,800 } S. (f)—135 }	5,265	5,265	..	..	..
H. 2.—Cost of Coal	60,000	54,409	—5,591	—5,500	—91
H. 3.—Charter of Steamer	4,34,200	4,34,198	—2	..	—2
H. 4.—Indian Port Expenses, Working Expenses and Agency Fees at Ports	65,000	67,828	—172	..	—172
H. 5.—Other Charges	24,800	23,690	—1,110	—1,108	—2
H. 6.—Deduct—Recovery from Forest Department, etc.	—3,80,000	—4,14,568	—34,568	—20,000	—14,568

Increased earnings. It has been explained by the Local Administration that the earnings of Andamans vessels fluctuate and the excess recoveries were not anticipated.

(f) Sanctioned in February.

ACCOUNT I.—CONVICT SETTLEMENT CHARGES—*concl'd.*

Major Head and Sub-head.	Final Appropriation	Actual Expenditure	Excess + Saving —	Net reapprop- or surrender.	Remainder un- adjusted + or —	
	Rs.	Rs.	Rs.	Rs.	Rs.	
I.—Charges in connection with the Station Ship :						
I. 1.—Cost of Coal	85,000	67,269	+2,269	+2,500	—231	
I. 2.—Charter of Steamer	3,39,200	3,39,128	—72	..	—72	
I. 3.—Indian Port Expenses, Working Expenses and Agency fees at Ports	45,000	39,660	—5,340	—5,500	+160	
Sailings restricted as a measure of economy. Hence the reduction in appropriation.						
I. 4.—Other Charges	5,000	5,885	+885	+500	+385	
I. 5.— <i>Deduct</i> —Recovery from Forest Department, etc.	—2,00,000	—2,17,203	+27,707	+55,000	—22,203	
Less recovery than originally anticipated on account of lower sailings and consequent reduced earnings. For final savings see H. 6.						
J.—Works <i>Non-voted O.</i>	S. (g) 12,790	12,790	29,697	+16,907	+950	
					+16,957	
Additional appropriation for non-voted officer in place of voted. Final excess on account of share of Chief Engineer's establishment including leave charges in England and leave and pensionary charges of officers and establishment deputed to Andaman Reclamation works.						
Voted	3,23,000	2,79,697	—43,303	—13,310	—29,993	
Reduction in appropriation for non-voted officer in place of voted. Saving not fully surrendered. Local Administration is unable to explain the saving, the work being under dual control of the Dredging Division, Calcutta and the Settlement Department in Port Blair. They however attribute the saving to less expenditure on bund work which was carried out by convict labour at less rates than adopted in the estimates.						
Totals { <i>Non-voted</i>	1,74,462	1,85,689	+13,587	..	+13,637	
{ <i>Voted</i>	Gross	33,40,000	30,66,576	—273,424	—1,74,233	—99,189
	Deductions	—7,55,400	—7,25,935	+29,465	+40,600	—11,135
	Net	25,84,600	23,40,641	—2,43,959	—1,35,633	—1,10,324

ACCOUNT II.—FORESTS.

A.—Conservancy, Maintenance and Regeneration:

A. 1.—Timber and other produce removed from Forest by Government Agency

11,15,000 8,87,659 —2,27,341 —2,21,064 —6,277
 Reduction in appropriation mainly on account of closing of North Andaman Division.

A. 2.—Timber and other produce removed from the Forest by Consumers or Purchasers

700 600 —40 —40 ..

A. 3.—Live Stock, Stores and Tools and Plant:

A. 3 (3)—Feed and keep of cattle

27,500 6,729 —20,771 —20,214 —557

See A. 1.

A. 3 (3)—Purchase of Stores and Tools and Plant

1,18,000 86,154 —31,846 —29,000 —2,846

See A. 1.

A. 4.—Communications and Buildings:

A. 4 (1)—Roads and Bridges

1,700 30 —1,670 —1,650 —20

Only urgent repairs carried out. Hence the reduction in appropriation.

A. 4 (2)—Buildings

5,500 3,528 —1,972 —1,940 —32

Appropriation reduced as only urgent repairs were carried out.

A. 4 (3)—Other Works

8,600 3,250 —5,340 —5,300 —40

Appropriation reduced as only urgent repairs were carried out.

A. 5.—Organisation, Improvement and Extension of Forests.

30,000 24,977 —5,023 —4,168 —855

A. 6.—Miscellaneous

10,000 4,653 —5,347 —6,250 +903

See A. 1. Final excess on account of a belated debit by the Shipping officer, Port Blair against the North Andaman Division on account of freight on stores in May 1930.

(g) Sanctioned in February.

ACCOUNT II.—FORESTS—*contd.*

Major Head and Sub-head.	Final Appropriation	Actual Expenditure.	Excess + Saving—	Net reappropriation or surrender.	Remainder unadjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
B.—Establishments :					
B. 1.—Services wholly charged to Revenue :					
B. 1 (1). Pay of Establishments	900	878	—22	+8	—30
B. 2.—Services charged both to Revenue and Capital :					
B. 2 (1).—Pay of Officers					
Non-voted <i>O.</i> 44,100 } S. (h) —17,147 }	26,953	26,475	—475	..	—475
Reduction in original appropriation mainly on account of closing down of North Andaman Division.					
Voted	37,000	30,195	—6,805	+1,591	—8,396
See B. 2 (2).					
B. 2 (2).—Pay of Establishments	1,24,300	94,734	—29,566	—36,407	+6,841
In effect a surrender of Rs. 6,600 was inadvertently made under this sub-head instead of under sub-head B. 2 (1) as intended. See also sub-head B. 2 (4).					
B. 2 (3).—Allowances, Honoraria, etc.					
Non-voted <i>O.</i> 4,000 } S. (i) —500 }	3,500	3,201	—299	..	—299
Voted	6,600	6,992	+492	+900	—408
B. 2 (4).—Contingencies	5,600	13,979	+8,379	+8,620	—241
Menial establishment charges budgetted for under sub-head B. 2 (2) debited to this sub-head and funds reappropriated.					
B. 2 (5).—Grants-in-aid, Contributions, etc.					
<i>O.</i> 1,500 } S. (j) —600 }	900	910	+10	..	+10
B. 3.—Deduct—Share of Establishment charges transferred to Major Head '52-A'					
Non-voted	—2,800	—374	+2,426	+1,500	+926
Over-estimated. Depends on final expenditure in Account II of this grant and in grant No. 88—Forest Capital outlay.					
Voted	—9,800	—5,657	+4,143	+3,800	+343
C.—Interest on Forest Capital Outlay	50,400	57,200	—9,191	—9,017	—174
D.—English Charges (High Commissioner) on Stores . . . . .	..	63	+63	+1,000	—937

Liabilities brought forward from previous year.

(d) Sanctioned in August—Rs. 12,800 and February—March—Rs. 2,347.

(e) Sanctioned in March.

(f) Sanctioned in August—Rs. 500 and March—Rs. 100.

ACCOUNT II.—FORESTS—*conold.*

Major Head and Sub-head.	Final Appropriation.	Actual Expendi- ture.	Excess + Saving —.	Net reapprop- riation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
E.—Loss or Gain by Exchange . . . . .	..	1	+1	..	+1
F.—Share of Capital Charges financed from Ordinary Revenues (Major head "8A".)					
F. 1.—India					
Non-voted	2,800	374	—2,426	—1,500	—926
See B. 3.—Non-voted.					
Voted	64,900	42,314	—22,586	—17,321	—5,235
G.—Deduct—Probable savings	—2,00,000	..	+2,00,000	+2,00,000	..
Fully realised.					
Totals {					
Non-voted {					
Gross	34,153	30,963	—3,190	—1,500	—1,690
Deductions	—3,500	—374	+2,426	+1,500	+926
Net	31,353	30,589	—764	..	—784
Voted {					
Gross	14,22,600	12,64,015	—1,58,585	—1,40,282	—18,303
Deductions	—3,800	—5,057	+4,143	+3,800	+343
Net	14,12,800	12,58,958	—1,54,442	—1,36,482	—17,060

ACCOUNT III.—OTHER EXPENDITURE HEADS.

A.—Stamps	400	335	—65	..	—65
B.—Miscellaneous Departments	200	..	—200	..	—200
C.—Miscellaneous	10,000	9,745	—255	—4,000	+3,745
Reduction was excessive.					
Total	10,600	10,080	—520	—4,000	+3,480

NOTE.

Account I. Sub-head E. 5.—Revenue Stores Suspense.—A new sub-head opened to record charges on account of feed of cattle, purchased in the Commissariat Department for a dual purpose, viz., for the Dairy Farm and the Slaughter House—the correct allocation of which cannot be determined until the fodder is actually issued to these two institutions. The suspense head accordingly receives debit for the cost of fodder purchased and is relieved by *per contra* credit (and debit to the two heads concerned) with the value of fodder actually issued from time to time to the two institutions.

During the year under review the total value of fodder purchased and issued to the two institutions was Rs. 10,309.

STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS.

J—WORKS.

Serial No.	Service.	Grant or Appropriation.	Actual Expenditure.	Balance.		Not reappropriation or surrender.	Remainder unadjusted + or —.
				Unexpended.	Excess.		
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.

I.—Major Works above Rs. 50,000 for which specific provision was made in the Budget.

(a) Estimated to cost above Rs. 50,000.

1. Dredging operations for the reclamations of salt swamps :

Non-voted	•	12,790	29,697	..	16,907	+950	+15,957
Voted	•	3,23,000	2,79,933	46,063	..	—13,310	—32,755

Estimate Rs. 13,00,000 (revised Rs. 16,10,000 not finally sanctioned) ; expenditure to 31st March 1932, Rs. 16,09,534 ; completed but further charges to come.

IV.—Minor Works.

2. All Works collectively	..	2,782	..	2,782	..	+ 2,782	
Totals {	Non-voted	12,790	29,697	..	16,907	+ 950	+ 15,967
	Voted	3,23,000	2,79,697	43,303	..	-13,310	-29,993

IMPORTANT COMMENTS.

1. *Control of expenditure.*—The improvement in budgetting and control noticed at page 308 of the Appropriation Report for 1930-31 has not been maintained in 1931-32. Though the persistent over-estimating noticed under sub-head D. 4 (Marine Supplies) in Account I has been partially cured, there are 23 cases in Account I alone of excesses uncovered by appropriation. The percentage of final savings and excesses to final appropriation (Column 2) for 1931-32 compare unfavourably with that for 1930-31 (6·3 per cent. final excess under Non-voted and 3·1 per cent. final savings under voted against corresponding percentages of 4·8 and 2·3 for 1930-31). The proposal to depute an Accounts Officer to the Andamans to do the work of the Treasury Officer and give financial advice to the head of the Administration has been accepted by Government, but in view of the present financial stringency which compels Government to refrain from incurring any expenditure which is not immediately productive, the scheme has been deferred for one year.

2. *Loss of Steam Tug "David"*.—The steam tug "David" was lost in January 1931 and is believed to have sunk while it was being taken in tow by the "S. S. Shahjehan" from Madras to the Andamans.

The tug was towed after inspection from Bombay to Madras but no steps were taken to secure expert technical advice at Madras in regard to the further towing arrangements for the tug. An enquiry into the circumstances of the loss was held by the Principal Officer, Mercantile Marine Department, Rangoon District and the Technical Advisers to the Government of India in matters of mercantile marine administration, who were satisfied that both the master of the "S.S. Shahjehan" and his officers behaved in a seaman like manner and that there was no reasonable doubt that stress of weather was responsible for the loss of the tug. The total loss involved amounted to Rs. 58,000 which was written off by the Government of India in December 1931.

As a remedial measure, the Government of India issued orders in December 1931, that in future, before a tug is actually towed, one of the Ship-surveyors of the Government of India should be asked to inspect the tug and the towing arrangements and that when towage takes place during the monsoon, when risks of loss are far greater, the advisability of insurance should be specifically considered with reference to each case that may occur.

3. *Defalcation with respect to subsistence money of convicts*.—The numerous convicts employed in the Andamans in connection with the Dredger Reclamation Scheme were paid subsistence allowance by a Deputy Jailor, who was supposed to keep proper accounts of these disbursements. On his transfer to another post in November 1930 this officer himself brought to light the fact that there was a shortage in his cash and further investigation showed that his accounts had been very badly maintained and that he had not submitted his cash book monthly to the officer in charge, as required by instructions issued in this connection. The officer in charge failed to notice this omission. The Deputy Jailor was prosecuted and sentenced to imprisonment till the rising of the court and to a fine of Rs. 1,000, or in default of payment six months' imprisonment.

The amount of loss could not be definitely ascertained, owing to changes among the convicts, but it is known to have been at least Rs. 438 and somewhat less than Rs. 1,600.

It has been explained that a tremendous and sudden strain was thrown upon the system of administration and all officials concerned owing to the magnitude and rapid introduction of these reclamation operations, in addition to which the administration was one officer short; the best possible arrangements were made under the circumstances, and it was not surprising that it proved impossible to provide as strict a check on all the accounts as was desirable. Certain local rules providing for a fuller financial control have been introduced, but it would appear that a stricter supervision should have brought the irregularities to light at an early stage.

GRANT No. 83.—RAJPUTANA.

SUMMARY by ACCOUNTS of the Sum Expended, in the Year ended 31 March 1932, compared with the Sum Granted, to pay the Salaries and other Expenses of the RAJPUTANA ADMINISTRATION.

Accounts.		Final Appropriation.	Actual Expendi- ture.	Excess + Saving —.	Net reappropri- ation or surrender.	Remainder un- adjusted + or —	
		Rs.	Rs.	Rs.	Rs.	Rs.	
Account I.—Police	{ Non-voted	41,610	42,010	+400	+400	..	
	{ Voted .	3,48,200	3,18,534	-29,666	-29,480	-186	
Account II.—Political	{ Gross .	6,12,710	6,12,012	-698	-340	-358	
	{ Deductions	-700	-656	+44	+40	+4	
	{ Net .	6,12,010	6,11,356	-654	-300	-354	
Account III.—Other Expenditure Heads	{ Non-voted	1,07,410	1,07,261	-149	-100	-49	
	{ Voted .	2,06,800	1,29,780	-77,020	-76,330	-690	
Totals.	{ Non-voted	{ Gross .	7,61,730	7,61,253	-477	-40	-407
		{ Deductions	-700	-556	+44	+40	+4
		{ Net .	7,61,030	7,60,627	-403	..	-403
	{ Voted .	5,55,000	4,48,334	-1,06,666	-1,05,810	-856	

ACCOUNT I.—POLICE.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—	Net reappropriation or surrender.	Remainder un-adjusted + or —
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Superintendence :					
<i>A. 1.—Pay of Officers</i>					
<i>O.</i> 25,500 }	25,100	25,101	+1	..	+1
<i>S. (a)</i> —700 }					
<i>A. 2.—Police Force</i>	1,600	1,595	—5	..	—5
<i>A. 3.—Office Establishment</i>	10,800	15,694	—1,106	—1,120	+14
<i>A. 4.—Allowances, Honoraria, etc.</i>					
<i>Non-voted O.</i> 2,800 }	2,300	2,495	+195	+400	—5
<i>S. (b)</i> —600 }					
<i>Voted</i>	3,200	2,375	—825	—810	—15
<i>A. 5.—Supplies and Services and contingencies</i>	13,000	10,071	—2,929	—2,870	—59
<i>A. 6.—Grants-in-aid, Contributions, etc.</i>	600	600	..	..	..
B.—District Executive Force—District Police :					
<i>B. 1.—Police Force</i>	7,900	7,591	—309	—350	+41
<i>B. 2.—Allowances, Honoraria, etc.</i>	2,100	1,292	—808	—800	—8
<i>B. 3.—Supplies and Services, and Contingencies</i>	700	458	—242	—270	+18
C.—Railway Police :					
<i>C. 1.—Pay of Officers</i>					
<i>Non-voted O.</i> 13,000 }	12,550	12,361	+11	+10	+2
<i>S. (a)</i> —450 }					
<i>Voted</i>	6,300	7,039	+739	+740	—1
<i>C. 2.—Police Force</i>	1,60,200	1,58,067	—4,133	—4,180	+47
<i>C. 3.—Office Establishment</i>	13,900	13,387	—513	—510	—3
<i>C. 4.—Travelling Allowances</i>					
<i>Non-voted O.</i> 1,100 }	550	553	+3	..	+3
<i>S. (b)</i> —550 }					
<i>Voted</i>	17,400	10,484	—6,916	—6,900	—36
<i>C. 5.—Other Allowances, Honoraria, etc.</i>					
<i>Non-voted O.</i> 200 }	10	..	—10	—10	..
<i>S. (c)</i> —190 }					
Provision for medical treatment not required.					
<i>Voted</i>	14,600	4,733	—7,867	—7,400	—467
<i>C. 6.—Supplies and Services</i>	8,100	9,555	+1,455	+720	+735
Purchase of new muskets. Additional claims by the Kirkee Arsenal for departmental and packing and freight charges, after the close of the year, caused the final excess.					
<i>C. 7.—Contingencies</i>	6,000	4,334	—1,666	—1,680	+14
<i>C. 8.—Grants-in-aid, Contributions, etc.</i>	600	600	..	..	..

(a) Sanctioned in March.

(b) Sanctioned in August.

(c) Sanctioned in August—Rs. 100 and March—Rs. 90.

ACCOUNT I.—POLICE—*concl'd*

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
C.—Railway Police—<i>concl'd</i>.					
C. 2.—Amount paid to R. M. Railway as share of rent of Railway Quarters . . .	38,000	38,149	—451	—20	—431
D.—Criminal Intelligence Department :					
D. 1.—Police Force . . .	26,200	24,135	—2,065	—2,070	+5
D. 2.—Office Establishment . .	4,100	4,233	+133	+140	—7
D. 3.—Allowances, Honoraria, etc.	4,000	2,580	—1,420	—1,430	+10
D. 4.—Supplies and Services and Contingencies . . .	3,100	2,427	—673	—630	—43
E.—Miscellaneous—Grants-in-aid .	400	375	—25	—20	—5
Totals (Non-voted)	41,810	42,670	+400	+400	..
(Voted)	3,48,230	3,18,654	—29,646	—29,480	—166

ACCOUNT II.—POLITICAL (*All Non-voted*).**A.—Political Agents :****A. 1.—Pay of Officers**

O. 2,36,500 } S.(a)—12,080 }	2,18,420	2,06,110	—12,310	—12,340	+30
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A. 2.—Pay of Establishments

O. 1,55,300 } S.(b)—6,470 }	1,48,830	1,48,812	—18	—320	+302
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**A. 3.—Allowances, Honoraria,
etc.**

O. 59,600 } S.(c)—16,220 }	43,380	44,319	+930	+1,810	—880
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A. 4.—Supplies and Services

O. 19,300 } S.(d)—1,830 }	17,470	13,655	—3,815	—2,820	—995
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A. 5.—Contingencies

O. 52,800 } S.(e)—22,490 }	30,310	55,321	+5,011	+5,460	—449
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**A. 6.—Grants-in-aid, Contributions,
etc.**

000	000
-----	-----	----	----	----

**A. 7.—Deduct—Charges recovered
from other Governments,
Departments, etc.**

—700	—656	+44	+40	+4
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B.—Miscellaneous :**B. 1.—Mina Corps :****B. 1 (1).—Pay of Officers**

O. 40,200 } S.(f)—10,930 }	29,270	43,752	+14,482	+14,570	—88
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Includes payment of arrears of pay.

B. 1(2).—Pay of Establishments

O. 67,000 } S.(g)—150 }	66,850	67,139	+289	+220	—1
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(a) Sanctioned in August—Rs. 5,700 and February—March—Rs. 2,350.

(b) Sanctioned in August—Rs. 240 and February—March—Rs. 6,230.

(c) Sanctioned in April—Rs. 2,000; August—Rs. 14,400 and March—Rs. 2,820.

(d) Sanctioned in April—Rs. 2,000; August—Rs. 2,510 and March—Rs. 1,530.

(e) Sanctioned in April—Rs. 5,000; August—Rs. 16,410 and March—Rs. 1,080.

(f) Sanctioned in August—Rs. 7,740 and March—Rs. 3,190.

(g) Sanctioned in March.

ACCOUNT II.—POLITICAL—*concl'd.*

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving	Net reapprop- riation or surrender.	Remainder unadjusted + or -
	Rs.	Rs.	Rs.	Rs.	Rs.
<i>B.—Miscellaneous—concl'd.</i>					
<i>B. 1.—Mina Corps—concl'd.</i>					
<i>B. 1(3).—Allowances, Honoraria, etc.</i>					
<i>O.</i> 36,300 }					
<i>S. (a)</i> —4,600 }	31,700	23,007	-3,693	-3,680	-13
<i>B. 1(4).—Supplies and Services</i>					
<i>O.</i> 11,900 }					
<i>S. (b)</i> —2,030 }	9,870	8,379	-1,691	-1,690	-1
<i>B. 1 (5).—Contingencies</i>					
<i>O.</i> 6,400 }					
<i>S. (c)</i> —1,190 }	5,210	6,193	+983	+1,010	-27
<i>B. 1 (6).—Grants-in-aid, Con- tributions, etc.</i>	600	600	..	..	..
<i>B. 1 (7).—Establishment and other charges paid to other Governments, etc.</i>					
<i>O.</i> 500 }					
<i>S. (c)</i> —110 }	390	65	-325	-320	-5
<i>B. 2.—Other Charges</i>					
<i>O.</i> 10,000 }					
<i>S. (d)</i> —190 }	9,810	9,107	-703	-2,310	+1,607
Debits for Military Stores raised by the Military Department after the close of the year.					
<i>C.—Entertainment Charges</i>					
<i>O.</i> 100 }	..	162	+162	..	+162
<i>S. (c)</i> —100 }					
<i>Totals</i>					
<i>Gross</i> .	6,12,710	6,12,012	-698	-340	-358
<i>Deductions</i> .	-700	-655	+44	+40	+4
<i>Net</i> .	6,12,010	6,11,356	-654	-300	-354

ACCOUNT III.—OTHER EXPENDITURE HEADS.

A.—Land Revenue :

A. 1.—Pay of Establishments . .	4,700	4,473	-227	-200	27
A. 2.—Other Charges . .	1,300	1,095	-205	-200	-5

B.—Excise :

B. 1.—District Executive Es-
tablishment :

B. 1 (1).—Pay of Establish- ments	1,400	1,354	-46	-40	-6
B. 1. (2).—Other Charges . .	600	50	-550	-550	..

B. 2.—Excise Bureau :

B. 2. (1).—Pay of Establish- ments	37,000	33,201	-3,799	-3,800	+1
B. 2 (2).—Secret Expenses . .	2,000	1,588	-414	-410	-4
B. 2 (3).—Other Charges . .	25,500	21,181	-4,319	-4,340	+21

(a) Sanctioned in August—Rs. 2,280 and March—Rs. 2,240.

(b) Sanctioned in August—Rs. 1,000 and March—Rs. 10.

(c) Sanctioned in August.

(d) Sanctioned in March.

ACCOUNT III.—OTHER EXPENDITURE HEADS—*concd.*

Major Head and Sub-head.	Final Appropriation.	Actual Expendi- ture.	Excess + Saving—	Net reappropri- ation or surrender.	Remainder un- adjusted + or —
	Ra.	Ra.	Ra.	Ra.	Ra.
C.—Administration of Justice :					
C. 1.—Pay of Officers . . .	7,700	8,500	+800	+1,070	—264
C. 2.—Pay of Establishments .	1,700	1,668	—32	—20	—12
C. 3.—Other Charges . . .	11,600	9,688	—1,912	—1,870	—42
D.—Ecclesiastical :					
D. 1.—Pay of Establishments .	400	384	—16	..	—16
D. 2.—Other Charges					
O. 2,000					
S. (a)—250 }	1,720	1,687	—33	..	—43
E.—Education :					
E. 1.—University :					
E. 1 (1).—Pay of Furlough Officers . . .	2,200	180	—2,020	—2,020	..
Charges borne by Mayo College from April.					
E. 1 (2).—Grants to Non- Government Arts Col- leges					
Non-voted O. .. }	68,190	68,190	..	..	..
S. (b) 55,190 }					
Voted . . .	53,400	..	—53,400	—53,400	..
Subsidy to Chiefs' Colleges declared Non-voted. See paragraph 14(2) of the Report.					
E. 2.—Grants-in-aid to Non- Government Secondary and Primary Schools	40,900	34,403	—6,497	—6,410	—87
E. 3.—Scholarships . . .	700	624	—76	—70	—6
F.—Medical :					
F. 1.—Pay of Establishments .	6,700	8,265	+1,445	+1,370	—75
F. 2.—Other Charges . . .	900	780	—120	—80	—40
F. 3.—Mental Hospital . . .	..	1,699	+1,699	+1,850	—151
Maintenance of patients at the Mental Hospital. The Punjab Government raised the debts too late to be provided for in the original budget.					
G.—Public Health :					
G. 1.—Pay of Establishments	2,700	..	—2,700	—2,700	..
The temporary establishment was not required.					
G. 2.—Other Charges . . .	300	..	—300	—300	..
No necessity arose for the payment.					
H.—Miscellaneous Departments .	400	..	—400	—400	..
Payment accounted for in Grant No. 81—Ajmer-Merwara, Account V, Sub-head I. 3.					
I.—Miscellaneous :					
I. 1.—Pay of Establishments .	1,400	1,272	—128	—120	—8
I. 2.—Other Charges }					
Non-voted	47,100	47,000	—100	—100	..
Voted . . .	3,700	2,765	—935	—900	+15
Totals. { Non-voted	1,07,410	1,07,261	—149	—100	—49
 { Voted .	2,06,800	1,29,780	—77,020	—76,320	—690

(a) Sanctioned in August.

(b) Sanctioned in October.

IMPORTANT COMMENTS.

The estimating and current control of expenditure under this Grant continue to be very good, though the debits raised by the Army Department for Military Stores under Sub-head B.-2, of Account II were not anticipated. The question as to whether better control under this sub-head can be exercised is under separate consideration.

The total voted amount surrendered (Rs. 1,05,810) was a remarkably close approximation to the actual savings (Rs. 1,06,666).

GRANT No. 84. - CENTRAL INDIA.

SUMMARY BY ACCOUNTS of the Sum Expended, in the Year ended 31 March 1932, compared with the Sum Granted, to defray Salaries and other Expenses of the CENTRAL INDIA ADMINISTRATION.

Accounts.	Final Appropriation.	Actual Ex- penditure	Excess + Savings—	Net re-ap- propriation or surrender	Remain- der un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Account I.—Direct Demands on the Revenue.</i>					
<i>Non-voted</i>	63,413	72,444	+4,031	+4,255	—224
<i>Voted</i>	56,500	43,140	—11,360	—7,871	—3,489
<i>Account II.—Police.</i>					
<i>Non-voted</i>	14,070	13,631	—439	—287	—152
<i>Voted</i>	1,97,100	1,83,147	—13,953	—12,743	—1,210
<i>Account III.—Political</i>	5,48,653	5,53,426	+6,773	—5,036	+11,809
<i>Sub-head A. 1.—Excess of Rs. 12,664 against the final appropriation of Rs. 2,29,162 is explained as due to certain book debits on account of pay and leave allowances of Assistant Political Agent in Manipur having been received after the close of the year.</i>					
<i>Account IV.—Other Expenditure Heads.</i>					
<i>Non-voted</i>	73,175	78,297	+122	+1,068	—946
<i>Voted</i>	3,12,400	1,99,114	—1,13,286	—1,05,506	—7,780
<hr/>					
<i>Totals</i> { <i>Non-voted</i>	7,09,311	7,19,798	+10,487		+10,487
{ <i>Voted</i>	5,60,000	4,27,401	—1,38,599	—1,26,120	—12,479

ACCOUNT I.—DIRECT DEMANDS ON THE REVENUE.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—	Net reappropriation or surrender.	Remainder unadjusted + or —
	Ra.	Ra.	Ra.	Ra.	Ra.
A.—Land Revenue :					
A. 1.—Assignments and Compensations { Non-voted. 25,400 Voted . 2,400 }	25,400 2,400	25,424 2,182	+24 -218	+24 -180	.. -38
B.—Excise :					
B. 1.—District Executive Establishments :					
B. 1 (1).—Pay of Officers					
Non-voted O. 21,900 {					
S. (a) -537 }	21,213	30,031	+8,818	+8,825	-7
Voted . 500	500	468	-32	-12	-20
B. 1. (2) Pay of Establishments	21,500	22,311	+811	+1,019	-208
B. 1 (3).—Allowances, Honoraria, etc.					
Non-voted . 2,100	2,100	1,384	-716	-500	-216
Voted . 1,800	1,800	2,056	+256	+477	-221
B. 1 (4).—Supplies and Services	10,000	173	-9,827	-7,500	-2,327
Reduced purchase of opium and debts not received.					
B. 1 (5).—Contingencies	3,000	2,782	-218	..	-218
B. 1 (6).—Grants-in-aid, Contributions, etc.					
Non-voted . 400	400	613	+213	+213	..
Voted . 600	600	232	-368	-303	-15
B. 2.—Compensations					
Non-voted O. 22,000 {					
S. (b) -2,700 }	19,300	14,592	-4,308	-4,307	-1
Voted . 200	200	210	+10	+10	..
B. 4.—Other Charges	800	93	-707	-600	-107
C.—Stamps	1,800	1,576	-224	-212	-12
D.—Forest :					
D. 1.—Pay of Establishments .	5,300	5,241	-59	-60	+1
D. 2.—Other Charges	6,300	6,621	+321	-32	+353
D. 3.—Interest on Capital outlay .	..	140	+140	+170	-30
D. 4.—Share of Capital Charges financed from ordinary Revenues .	1,000	..	-1,000	-648	-352
E.—Registration	1,300	1,005	-295	..	-295

Due to rendition of Residency Bazar to the Indore Durbar.

Totals { Non-voted . 65,413 Voted . 50,500 }	65,413 50,500	72,444 45,140	+4,031 -11,360	+4,255 -7,871	-224 -3,489
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Account II.—Police.

A.—District Executive Force—District Police :

A. 1.—Pay of Officers

Non-voted O. 12,400 {
S. (c) -330 }

Voted . 11,000

A. 2.—Police Force . 1,35,300

A. 3.—Office Establishment . 13,600

Rs. 270 offered for surrender but not accepted through misapprehension.

A. 4.—Allowances, Honoraria, etc.

Non-voted . 1,400

Voted . 15,300

12,070

11,000

1,35,300

13,600

10,183

9,218

1,30,093

12,070

+113

-1,782

-8,207

-524

+113

-1,781

-8,001

-251

..

-1

-206

-273

(a) Sanctioned in March.

(b) Sanctioned in August.

(c) Sanctioned in February—March.

ACCOUNT II.—POLICE—*concl'd.*

Major Head and Sub-head.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —,	Net reapprop- riation of surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—District Executive Force—District Police—<i>concl'd.</i>					
A. 5.—Supplies and Services, and Contingencies.	18,400	17,118	—1,282	—1,350	+68
A. 6.—Grants-in-aid, contribu- tions, etc.					
Non-voted	600	600	..	..	..
Voted	300	300	..	..	..
B.—Works	200	..	—200	—200	..
Totals { Non-voted	14,070	13,651	—439	—287	—152
{ Voted	1,97,100	1,83,147	—13,953	—12,743	—1,210

ACCOUNT III.—POLITICAL (ALL NON-VOTED).

A.—Political Agents :**A. 1.—Pay of Officers**

O. 2,32,300 }

S. (a) —44,200 }

2,38,100 2,41,526 +3,726 —5,938 +12,564

Debits, after the close of the year, in respect of leave allowance of Assistant Political Agent, Manipur not anticipated by the Controlling Officer.

A. 2.—Pay of Establishments

O. 1,63,600 }

S. (b) —14,157 }

1,49,443 1,45,437 —4,006 .. —4,000

Rs. 2,940 offered for surrender but not accepted through misapprehension.

A. 3.—Allowances, Honoraria, etc.

O. 46,300 }

S. (c) —2,500 }

44,300 53,536 +9,236 +7,829 +1,407

Debits for saloon charges of the Agent to the Governor General were raised after the close of the year and were not anticipated.

A. 4.—Supplies and Services

O. 7,300 }

S. (c) —110 }

7,190 10,540 +3,350 +2,812 +533

Under renewal of agency house furniture.

A. 5.—Secret Expenses

100

..

—100

..

—100

A. 6.—Contingencies.

O. 79,100 }

S. (c) —780 }

78,320 72,890 —5,430 —6,110 +680

**A. 7.—Grants-in-aid, Contribu-
tions, etc.**

6,000

5,692

—308

..

—308

B.—Miscellaneous

24,500

24,829

+329

—629

+953

Under custom duty on military stores supplied to Indian States. Debits were raised after close of the year.

C.—Entertainment Charges

700

676

—24

..

—24

Total . 5,48,533 5,55,426 +6,773 —5,026 +11,809

(a) Sanctioned in August—Rs. 16,000 and February—March—Rs. 20,000.

(b) Sanctioned in August—Rs. 200 and March—Rs. 12,957.

(c) Sanctioned in August.

ACCOUNT IV.—OTHER EXPENDITURE HEADS.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation or surrender.	Remainder un- adjusted + or —.
Ra.	Ra.	Ra.	Ra.	Ra.	Ra.
A.—General Administration—District Establishment :					
A. 1.—Charges of Manipur Perganah :					
A. 1 (1).—Pay of Establishments	9,200	8,763	—437	—360	—77
A. 1 (2).—Other Charges	2,800	1,775	—1,025	—300	—725
B.—Administration of Justice :					
B. 1.—Civil and Sessions Courts :					
B. 1 (1).—Pay of Officers	25,900	20,964	—4,936	—4,935	—1
B. 1 (2).—Pay of Establishments	14,400	14,772	+ 372	+ 738	—366
Ra. 330 offered for surrender but not accepted through misapprehension.					
B. 1 (3).—Other Charges					
Non-voted . . . . .	..	695	+ 695	+ 733	—38
Voted	6,800	5,420	—1,380	—994	—386
B. 1 (4).—Establishment charges paid to other Governments, Departments, etc. . . . .	..	3,745	+ 3,745	+ 4,200	—455
B. 2.—Other Expenditure :					
B. 2 (1).—Pay of Establishments	6,800	2,701	—4,099	—4,100	+ 1
B. 2 (2).—Other Charges	2,100	607	—1,493	—1,477	—16
C.—Jails and Convict Settlements :					
C. 2.—Pay of Establishments	400	393	—7	..	—7
C. 3.—Other Charges	1,300	850	—450	—230	—220
D.—Ecclesiastical :					
D. 1.—Ecclesiastical Establishments—Church of England :					
D. 1 (1).—Pay of Officers					
O.	17,000				
S. (a)	—3,503	13,497	13,217	—280	—280
D. 1 (2).—Pay of Establishments	1,000	1,032	+ 32	+ 32	..
D. 1 (3).—Other Charges	5,500	5,663	+ 163	+ 303	—140
D. 2.—Ecclesiastical Establishments—Other Churches :					
D. 2 (1).—Pay of Establishments	100	140	+ 40	+ 35	+ 2
D. 2 (2).—Other Charges	300	145	—155	—55	—117
D. 3.—Cemetery Establishment :					
D. 3 (1).—Pay of Establishments	600	666	+ 66	+ 66	..
D. 3 (2).—Other Charges	1,200	763	—435	—66	—372
E.—Education :					
E. 2.—Grants-in-aid to Non-Government Secondary Schools—					
Non-voted O.					
S. (b) 52,296 }	52,296	52,296	..	..	..

Subsidy to Chiefs' Colleges declared " Political ". See paragraph 14 (2) of the Report.

Voted 77,100 20,332 —56,768 —56,333 —435

See E. 2. Non-voted. Provision for subsidy was surrendered.

(a) Sanctioned in February—March.

(b) Sanctioned in October.

ACCOUNT IV.—OTHER EXPENDITURE HEADS—*concd.*

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net resprop- riation or surrender.	Remainder un- adjusted ÷ or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
E.—Education—<i>concd.</i>					
E. 3.—Grants-in-aid to Non-Government Primary Schools	56,200	58,635	—7,566	—5,143	—2,422
Two grants were stopped.					
E. 4.—Inspection, Scholarships and Miscellaneous Expenditure :					
E. 4 (1)—Pay of Officers	2,800	1,840	—960	—787	—173
E. 4 (2)—Pay of Establishments	2,600	2,543	—58	—237	+179
E. 4 (3)—Other Charges	2,500	2,126	—374	—468	+94
F.—Medical :					
F. 1.—Medical Establishment :					
F. 1 (1)—Pay of Officers					
O. 700)					
S. (a) —18)	582	681	—1	..	—1
F. 1 (2)—Pay of Establishments	3,800	3,569	—231	—228	—3
F. 1 (3)—Other Charges	1,400	988	—412	—270	—142
F. 2.—Hospitals and Dispensaries :					
F. 2 (1)—Pay of Establishments	13,600	13,144	—456	—295	—161
F. 2 (2)—Grants-in-aid to Medical Institutions	22,000	22,052	+52	+52	..
F. 2 (3)—Other Charges	8,700	7,955	—745	..	—745
F. 3.—Grants for Medical purposes	1,000	680	—320	—318	—2
F. 4.—Mental Hospital	400	627	+227	+228	—1
G.—Public Health :					
G. 1.—Expenses in connection with Bubonic Plague	400	2	—398	—390	—8
G. 2.—Works	37,000	..	—37,000	—37,000	..
Schemes abandoned owing to rendition of Indore Residency Bazar area.					
H.—Agriculture :					
H. 1.—Pay of Officers	2,400	..	—2,400	—2,400	..
H. 2.—Other charges	3,300	..	—3,300	—3,300	..
I.—Miscellaneous Departments—Inspection of Motor Vehicles :					
I. 1.—Pay of Establishments	400	387	—13	—10	—3
I. 2.—Other Charges	600	593	—7	..	—7
K.—Miscellaneous :					
K. 1.—Grants-in-aid	25,300	25,180	—120	—120	..
K. 2.—Other Expenditure	1,210	8,472	+7,272	+8,971	—1,699
Additional funds for flood relief measures and for leave salary of an officer proved excessive.					
Totals { Non-voted	78,375	78,297	+78	+1,068	—946
{ Voted	3,12,400	1,99,114	—1,13,286	—1,06,606	—7,780

(a) Sanctioned in March.

IMPORTANT COMMENTS.

The final saving, after surrenders, in the voted section, as compared with the original grant is 2·2 per cent. against 7·6 per cent. in 1930-31, and shows improvement in control of expenditure. The excess in the Non-voted section, which is 1·5 per cent. of the final appropriation, points to a need for greater control, as the charges in respect of the Assistant Political Agent, Manipur should have been anticipated and provided for. The explanations for the excesses under sub-heads A-3 and B in Account III indicate that provision for accrued liabilities was not arranged for.

GRANT No. 85.—HYDERABAD.

SUMMARY by Accounts of the Sum Expended, in the Year ended 31 March 1932, compared with the Sum Granted, to defray Salaries and other Expenses of the HYDERABAD RESIDENCY.

Accounts.	Final Appropriation.	Actual Expenditure.	Excess + Saving—.	Net reappropriation or surrender.	Remainder un- adjusted + or —.
	Ra.	Ra.	Ra.	Ra.	Ra.
Account I.—Political	2,69,670	2,72,641	+2,371	+6,076	—3,699
Account II.—Non-voted	3,66,370	3,40,374	—26,196	—6,070	—14,126
Other Expenditure Heads { Voted	3,19,000	2,52,141	—66,859	—62,605	—4,254
Savings in the Non-voted section occur mainly under sub-heads E. 3 (2) (Ra. 8,402) and E. 3 (3) (Ra. 8,110) and were on account of economy.					
Totals { Non-voted	6,30,240	6,12,415	—17,825	..	—17,825
{ Voted. . . .	3,19,000	2,52,141	—66,859	—62,605	—4,254

ACCOUNT I.—POLITICAL (*All Non-voted.*)

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—.	Net reappropriation or surrender.	Remainder un- adjusted + or —.
	Ra.	Ra.	Ra.	Ra.	Ra.
A.—Political Agents :					
A. 1.—Pay of Officers.					
O. 1,27,000 }					
S. (a) —12,230 }	1,14,770	1,10,513	—3,957	+660	—4,617
Recoveries from the Secunderabad Abkari Fund towards the pay of Under Secretary adjusted by deduction from expenditure. Hence the final saving.					
A. 2.—Pay of Establishments.					
O. 22,200 }					
S. (b) —1,950 }	20,250	22,382	+2,332	+2,400	—68
A. 3.—Allowances, Honoraria, etc.	31,200	25,081	+3,881	+4,190	—309
Additional appropriation for transfer travelling allowances and passages of officers families not originally anticipated.					
A. 4.—Supplies and Services.					
O. 22,900 }					
S. (c) —6,950 }	16,950	19,405	+2,455	+1,750	+705
Bulk of recovery from H. E. B. the Nizam's Government on account of furniture treated as revenue. Hence the final excess.					
A. 5.—Secret Expenses	500	2	—498	—400	—98
Fluctuating item of expenditure.					
A. 6.—Contingencies					
O. 14,400 }					
S. (d) —1,400 }	13,000	10,835	—2,175	—2,000	—175
A. 7.—Grants-in-aid, Contributions, etc.					
600		466	—135	—130	—5
B.—Miscellaneous	2,100	2,868	+768	—200	+968
Estimate of the expenditure, based on the H. E. B. the Nizam's Government requirements, proved low.					
C.—Entertainment Charges	300	..	—300	—200	—100
Total	2,69,670	2,72,641	+2,371	+6,070	—3,699

(a) Sanctioned in August—Ra. 5,000; January—Ra. 5,300 and March—Ra. 8,402.

(b) Sanctioned in March.

(c) Sanctioned in August—Ra. 5,000 and March—Ra. 30.

(d) Sanctioned in January.

ACCOUNT II.—OTHER EXPENDITURE HEADS.

Major Head and Sub-head.	Final Appropriation.	Actual Expendi- ture.	Excess + Saving —.	Net reappropri- ation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Land Revenue	200	..	—200	—80	—120
Pension in lieu of resumed land was not drawn.					
B.—Stamps	100	31	—69	—70	+1
C.—Registration :					
C. 1.—Pay of Establishments	100	84	—16	..	—16
D.—Administration of Justice	5,000	1,982	—3,018	—2,800	—218
Fewer Railway cases than originally anticipated.					
E.—Police :					
E. 1.—District Executive Force—District Police—Hyderabad Amalgamated Police :					
E. 1 (1).—Pay of Officers					
Non-voted. O. 11,100 }					
S. (a) —1,400 }	9,700	9,147	—553	..	—553
Rs. 385 offered for surrender under this head was accepted under E. 1 (1)—Voted.					
Voted	7,800	8,845	+1,045	+600	+335
See E. 1 (1) Non-voted.					
E. 1 (2).—Pay of Establishments	1,66,200	1,65,092	—1,108	—1,000	—108
E. 1 (3).—Allowances, Honoraria, etc.					
Non-voted O. 3,600 }					
S. (b) —550 }	3,050	1,543	—1,507	—1,260	—247
Voted	27,200	22,074	—4,226	—4,083	—141
E. 1 (4).—Supplies and Services and Contingencies	19,500	17,480	—2,020	—1,800	—220
E. 1 (5).—Grants-in-aid. Contributions, etc.	800	600	—200	—200	..
E. 2.—District Executive Force—Other Police	10,700	6,266	—4,444	..	—4,444
See Note.					
E. 3.—Hyderabad Railway Police :					
E. 3(1).—Pay of Officers					
O. 26,800 }					
S. (c) —685 }	26,115	26,052	—63	..	—63
E. 3(2).—Pay of Establishments.					
O. 2,16,300 }					
S. (d) —13,480 }	2,02,820	1,92,718	—10,102	—1,700	—3,402
Savings not foreseen for surrender.					
E. 3(3).—Allowances, Honoraria, etc.					
O. 24,600 }					
S. (e) —2,140 }	22,460	18,140	—4,020	+1,090	—5,110
Savings not foreseen for surrender. Reappropriation was unnecessary.					
E. 3(4).—Supplies and Services and Contingencies	54,200	52,733	—1,417	—3,000	+1,533
Final excess owing to belated adjustments.					
E. 3(5).—Secret Expenses	1,400	720	—680	—500	—120
E. 3(6).—Grants-in-aid, Contributions, etc.	600	600	..	..	..

(a) Sanctioned in January.

(b) Sanctioned in June—Rs. 160 and August—Rs. 400.

(c) Sanctioned in March.

(d) Sanctioned in January—Rs. 11,700 and March—Rs. 780.

ACCOUNT II.—OTHER EXPENDITURE HEADS—*concl'd.*

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
E.—Police—<i>concl'd.</i>					
E. 4.—Works	200	..	—200	—170	—30
F.—Ecclesiastical—					
<i>F. 1.—Ecclesiastical Establishments :</i>					
<i>F. 1 (1).—Church of England—</i>					
<i>Pay of Chaplains.</i>					
<i>O. 21,500 }</i>					
<i>S. (a) —725 }</i>	20,775	22,316	+1,541	+2,000	—459
<i>F. 1 (2).—Church of England—</i>					
<i>Pay of Establishments</i>	200	144	—56	—50	—6
<i>F. 1 (3).—Church of England—</i>					
<i>Other Charges.</i>	7,700	6,912	—788	—600	—188
<i>F. 1 (4).—Church of Scotland—</i>					
<i>Pay of Chaplains.</i>					
<i>O. 1,500 }</i>					
<i>S. (a) —250 }</i>	1,250	1,324	+74	+50	+24
<i>F. 1 (5).—Church of Scotland—</i>					
<i>Other Charges</i>	3,700	930	—2,770	—2,700	—70
Reduction in appropriation mainly under "Cost of passages" and "Medical treatment of British officers."					
<i>F. 2.—Cemetery Establishment</i>	2,900	2,375	+75	+200	—125
G.—Education :					
<i>G. 1.—Grants-in-Aid to Non-</i>					
<i>Government Secondary,</i>					
<i>Primary and Special</i>					
<i>Schools and for encour-</i>					
<i>agement of literature</i>	36,600	21,063	—15,537	—15,530	—7
<i>G. 2.—Inspection and Miscellaneous Expenditure :</i>					
<i>G. 2 (1).—Pay of officers</i>	1,200	1,200	..	..	..
<i>G. 2 (2).—Other Charges</i>	100	50	—50	—50	..
H.—Medical—					
<i>H. 1.—Grants-in-aid</i>	7,000	..	—7,000	—7,000	..
<i>H. 2.—Establishment charges</i>					
<i>paid to other Govern-</i>					
<i>ments, Departments, etc.</i>	200	127	—73	—60	—13
I.—Public Health :					
<i>I. 1.—Grant-in-aid</i>	33,400	..	—33,400	—33,400	..
<i>I. 2.—Other Charges</i>	20	..	—200	—110	—100
J.—Miscellaneous—					
<i>Non-voted</i>	2,900	3,170	+270	+600	—330
<i>Voted</i>	3,300	6,957	+3,657	+2,850	+807
Large losses by exchange at the end of the year.					
Totals					
<i>{ Non-voted</i>	3,60,570	3,40,374	—20,196	—6,070	—14,126
<i>{ Voted</i>	3,19,000	2,62,141	—66,859	—62,605	—4,254

(a) Sanctioned in March.

NOTES.

1. *Account II.—Sub-head E. 2.*—The local Administration has stated that the question of abolishing the Frontier Chowkidary Force was under correspondence with H. E. H. the Nizam's Government. The pay of the Force was left undrawn from October 1931, as information was received by the local Administration from the Government of India that the Force in question was not in existence. But as no information about the possibility of abolishing the Force was received from the H. E. H. the Nizam's Government by the local Administration the saving of Rs. 4,444 under this head was not surrendered.

2. *Account II.—Sub-head E. 3.*—There would appear to be scope for improvement in the estimating under sub-heads E. 3 (2) to (4) relating to the Hyderabad Railway Police but it is explained that the final savings under sub-heads E. 3 (2) and E. 3 (3) could not be foreseen in time as it was ordered that retrenchment should be effected as vacancies arose. As regards the excess under sub-head E. 3 (4) it is explained by the Superintendent that he did not receive intimation of certain debits incorporated in the accounts for March until May, June and July 1932. The possibility of these debits being incorporated in the accounts for March should apparently have been foreseen by the Superintendent of Railway Police. This is the first year in which transactions relating to the Hyderabad Railway Police have been incorporated in the appropriation accounts.

Recoveries from His Exalted Highness the Nizam's Government and certain Railways on account of the Hyderabad Railway Police for the half-year ending September 1931 have been made in full. Regarding recoveries for the next half-year ending March 1932, six-monthly bills have been received from the Superintendent, Hyderabad Railway Police, Secunderabad and debits have been proposed to the G. I. P. and M. and S. M. Railways, and other parties have been requested to pay their shares in cash.

GRANT No. 86.—EXPENDITURE IN ENGLAND UNDER THE CONTROL OF THE SECRETARY OF STATE.

See also Home Auditor's Report.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1932, compared with the Sum Granted, for Expenditure under the control of the SECRETARY OF STATE.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving	Net reappropriation or surrender.	Remainder unadjusted + or -
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—India Office Establishment:					
A. 1.—Salaries					
O. 27,02,000 } S. (a)—1,51,000 }	25,58,000	25,18,115	-39,885	..	-39,885
Saving due to vacancies left unfilled and to salaries due 31st March 1932 not drawn on that day.					
A. 2.—Deduct—Recoverable from Home Government					
O.—13,08,000 } S. (a) 64,000 }	-12,44,000	-12,43,680	+320	..	+320
B.—India Office Expenses:					
B. 1.—Postage and Telegrams to India	1,03,000	1,04,164	+1,164	+1,000	+164
Final excess could have been covered from savings under B. 3—Office Contingencies (Voted).					
B. 2.—National Health Insurance					
O. 6,000 } S. (a) 4,000 }	10,000	9,756	-244	..	-244
B. 3.—Office Contingencies					
Non-voted O. 14,000 } S. (a)—1,000 }	13,000	11,334	-1,666	..	-1,666
Voted	2,06,000	1,86,676	-19,324	-5,000	-13,324
The largest item of the saving was made from the provision for advertising and was the result of recruiting for certain military services being opened on fewer occasions than had been anticipated, while the number of Journals used for announcement was curtailed in the interests of economy. Saving was also due to a decrease in the rates payable to the local authority and to general economies.					
B. 4.—Miscellaneous Expenditure					
Non-voted O. 8,000 } S. (a)—1,000 }	7,000	6,770	-230	..	-230
Voted	3,000	6,233	+3,233	+4,000	-767
Excess caused by expenses of a legal action brought against the Secretary of State.					
B. 5.—Deduct—Recoverable from Home Government	-1,21,000	-1,21,107	-107	..	-107
C.—India Office Audit Establishment:					
C. 1.—Salaries					
O. 2,26,000 } S. (a) —8,000 }	2,18,000	2,17,036	-964	..	-964
C. 2.—Deduct—Recoverable from Home Government.					
O. —44,000 } S. (a) 2,000 }	-42,000	-41,933	+67	..	+67
C. 3.—Deduct—Chargeable to High Commissioner	-1,03,000	-1,03,334	-334	..	-334

(a) Sanctioned in March.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation or surrender.	Remainder un- adjusted + or —.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
D.—Expenditure in connection with the League of Nations :					
D. 1.—Grants-in-aid towards expenses of the Secretariat	9,03,000	9,02,793	—207	..	—207
D. 2.—Other Expenditure					
Non-voted O. 73,000 } S. (a) —20,000 }	43,000	41,971	—1,329	..	—1,929
Voted	7,000	6,814	—186	..	—186
E.—Miscellaneous Civil Charges :					
E. 1.—Customs	3,000	7,729	+4,729	+6,000	—1,271
Excess mainly due to law charges in an appeal from India regarding which no information was available when Budget estimates were prepared.					
E. 2.—Taxes on Income	22,000	6,541	—15,459	—12,000	—3,459
The hearings of appeals, for the expenses of which provision was made, were postponed beyond the end of the year.					
E. 3.—Salt		1,655	+1,655	+2,000	—345
Expenditure consists of leave salary—See Note 1.					
E. 4.—Forest		156	+156	+1,000	—844
E. 5.—General Administration					
Administration in India :					
Miscellaneous					
Non-voted O. 3,000 } S. (a) 67,000 }	70,000	69,207	—793	..	—793
Voted	53,000	42,180	—10,820	—6,000	—4,820
Saving made from provision for cost of examination of candidates for Indian Civil Service mainly in consequence of a reduction in fees paid to examiners.					
E. 6.—Administration of Justice					
Non-voted O. 54,000 } S. (a) —2,000 }	52,000	51,183	—517	..	—517
Voted		1,086	+1,086	+1,000	+86
Expenditure represents legal charges in criminal cases regarding which no information was available when the Budget was framed.					
E. 7.—Jails and Convict Settlements					
O. 1,000 } S. (a) 1,000 }	1,000	207	—793	..	—793
E. 8.—Police					
Non-voted O. 1,000 } S. (a) 1,000 }	1,000	129	—871	..	—871
Voted	3,000	3,505	+505	+1,000	—495
E. 9.—Ports and Pilotage					
O. 1,000 } S. (a) 8,000 }	9,000	7,672	—1,328	..	—1,328
E. 10.—Scientific Departments					
Non-voted O. 10,000 } S. (a) 2,000 }	12,000	11,455	—545	..	—545
Voted	60,000	55,540	—33,460	—6,000	—27,460
Main items of the saving were :—					
"Brahmi Inscriptions" (Rs. 13,333); work not completed in year. Subscription to International Research Council and Unions (Rs. 11,947); payment delayed pending a decision whether, in view of the financial stringency, the Government of India wished to cease subscribing. "Patna Indica" (Rs. 6,267); payment for one volume delayed until April 1932.					
E. 11.—Medical					
Non-voted O. 14,000 } S. (a) —2,000 }	12,000	11,845	—155	..	—155
Voted	2,000	3,567	+1,567	+2,000	—433
Excess due to leave salary. See Note 1.					
E. 12.—Public Health	60,000	59,504	—496	..	—496

(a) Sanctioned in March.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving — or —	Net reappro- priation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
E.—Miscellaneous Civil Charges—contd.					
E. 13.—Agriculture	2,000	157	—1,843	..	—1,843
Saving resulted from expenditure on delegation having been met by the High Commissioner.					
E. 14.—Aviation	2,000	7,744	+5,744	+8,000	—156
Excess caused by extension of the period of employment of the officer in charge of the civil aerodrome at Karachi.					
E. 15.—Miscellaneous Depart- ments					
Non-voted O.	5,000				
S. (a) —1,000	4,000	3,939	—61	..	—61
Voted	64,000	46,578	—17,422	..	—17,422
The provision for "English Factories in India" (Rs. 6,000) was not used as the work was not completed in the year. The balance of the saving was due to work not completed and economies (including Rs. 3,333 saved in the India Office Library).					
E. 16.—Mint	1,000	122	—878	..	—878
E. 17.—Stationery and Printing	1,54,000	1,13,469	—40,531	—31,000	—9,531
Saving due to delay in preparation of cyphers (Rs. 43,890) and in claims for Stationery Supplied, Printing in excess of estimate, largely due to certain volumes of the Report of the Royal Commission on Labour, counterbalanced part of the saving.					
Deduct—Contribution by Home Government	—46,000	—46,613	—613	..	—613
Miscellaneous:					
E. 18.—International Labour Conference					
Non-voted O.	15,000				
S. (a) —2,000	11,000	10,067	—933	..	—933
Voted	27,000	6,870	—20,130	—20,000	—120
The meeting of the Preparatory Maritime Committee, expected in 1931 when the budget was framed, was postponed.					
E. 19.—Royal Commission on Labour in India					
Non-voted O.	6,000				
S. (a) —5,000	11,000	10,660	—350	..	—350
Voted	2,000	2,308	+308	+1,000	—692
E. 20.—International Relief Union	20,000	..	—20,000	..	—20,000
Contribution not paid as the ratifications or accessions required to make the Convention effective were not received.					
E. 21.—Treatment of Foreigners Conference	4,000	..	—4,000	..	—4,000
Conference not called during the year.					
E. 2.—Buoying and Lighting of Coasts Conference					
O.	..				
S. (a) —1,000	1,000	27	—973	..	—973
E. 23.—Disarmament Conference					
Non-voted O.	12,000				
S. (a) —22,000	34,000	30,994	—3,006	..	—3,006
Voted	2,000	8,369	+6,369	+10,000	—3,631
Information as to the number of delegates to the conference and the duration of delegation was not available when the Budget was framed. The Conference adjourned for an Easter recess, which, not having been foreseen when estimates were prepared, caused the final saving.					
E. 24.—Opium and Drugs Conference					
Non-voted	5,000	4,799	—210	..	—210
Voted	1,000	1,206	+206	+1,000	—794
E. 25.—First Round Table Conference					
Non-voted O.	..				
S. (a) —1,000	1,000	642	—458	..	—458
Voted	..	16,668	+16,668	+18,000	—1,332
When the Budget was framed it appeared probable that expenditure on this conference would be completed in 1930-31.					

Sanctioned in March.

Major Head and Sub-head.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving—	Net reapro- priation or surrender.	Remainder un- adjusted + or —.
E.—Miscellaneous Civil Charges—<i>concl.</i>	Ra.	Ra.	Ra.	Ra.	Ra.
E. 26.—Second Round-Table Con- ference					
<i>Non-voted O.</i>					
S.(a) 1,74,000 }	1,74,000	1,22,942	—51,058	..	—51,058
Savings was due mainly to the duration of the conference having been shorter than had been assumed for estimates.					
<i>Voted O.</i>					
S.(b) 2,63,000 }	2,63,000	1,75,236	—87,764	..	—87,764
See E. 26 Non-voted. Savings resulted also from cheaper arrangements having been made for a meeting place for delegates than the clubhouse for which provision was made, and from the number of delegates who drew allowances having been less than expected.					
E. 27.—Burma Round Table Conference					
<i>Non-voted O.</i>					
S.(a) 2,000 }	2,000	3,953	+1,953	..	+1,953
<i>Voted O.</i>					
S.(c) 33,000 }	33,000	41,585	+8,585	+10,000	—1,415
The basis of estimates was that the conference would necessitate the presence of delegates in London for one month, and excesses were caused by the prolongation of the stay to more than two months.					
E. 28.—Banking Inquiry		720	+720	+1,000	—280
Expenditure delayed from 1930-31.					
E. 29.—Secret Service Expen- diture					
<i>O.</i> 1,07,000 }					
S.(a)—13,000 }	94,000	93,333	—667	..	—667
E. 30.—Grants-in-aid	17,000	16,667	—333	..	—333
E. 31.—Relief and Repatriation of Destitute Natives of India	13,000	21,970	+8,970	+10,000	—1,030
Excesses caused by expense of repatriations from Jeddah in August 1931.					
E. 32.—Other Charges					
<i>Non-voted</i>	24,000	20,691	—3,309	..	—3,309
<i>Voted</i>	67,000	71,133	+4,133	+6,000	—
The employment from England of an expert member of the Sub-Committee on Army Expenditure caused the excess.					
Savings surrendered	..	..	..	—1,42,000	+1,42,000
Exchange					
<i>Non-voted O.</i>					
S.(a) 14,000 }	14,000	10,323	—3,677	..	—3,677
<i>Voted</i>	..	12,379	+12,379	+13,000	—621
Totals					
<i>Non-voted</i>	Gross 33,86,000	32,68,564	—1,16,436	..	—1,16,436
	Deductions. —13,89,000	—13,89,947	+53	..	+53
	Net 19,96,000	18,79,617	—1,16,383	..	—1,16,383
<i>Voted</i>	Gross 21,01,000	19,11,424	—1,89,576	—1,29,000	—60,576
	Deductions. —1,67,000	—1,67,720	—720	..	—720
	Net 19,34,000	17,43,704	—1,90,296	—1,29,000	—61,296

NOTES.

1. The expenditure recorded against certain heads of account in this Grant includes charges for leave salary. These charges cannot usually be forecasted when the budget is framed, as in most cases information regarding officers who may take leave is not available in England.

2. Out of the savings of Rs. 1,42,000 (Voted) offered for surrender, Rs. 13,000 was utilised to meet excess under 'Exchange' (voted) in the Indian portion of the Account and the balance of Rs. 1,29,000 was finally accepted by Finance Department as surrendered. The distribution of the amount surrendered by sub-heads has not however been specified in the order accepting the surrender or in the appropriation account from the Accountant General, India Office, London.

(a) Sanctioned in March.
(b) Voted in September.
(c) Voted in February.

GRANT No. 87.—EXPENDITURE IN ENGLAND UNDER THE CONTROL OF THE HIGH COMMISSIONER.

See also Home Auditor's Report.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1932, compared with the Sum Granted, for Expenditure under the control of the High Commissioner.

Major Head and Sub-head.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—High Commissioner's Establishment (other than the Store Department and the Education Department) :					
A. 1.—Salaries—General					
Non-voted O. 1,57,000 }					
S (a) —4,000 }	1,53,000	1,53,600	+ 600	—1,000	+ 1,600
Excess due to March instalment of salary of an officer whose salary for the corresponding month last year was paid in April having been brought to account in March this year. Owing to this unexpected payment in 1931-32, certain savings anticipated as a result of the emergency cut in salaries of certain officers, part of which had been utilised for reappropriation, were entirely absorbed under this head.					
Voted	2,64,000	2,53,560	—10,440	—8,000	—2,440
Saving due mainly to reduction in the cost of living bonus element of salaries.					
A. 2.—Salaries—Accounts Department—					
Non-voted O. 1,35,000 }					
S. (a) —8,000 }	1,27,000	1,27,767	—4,213	..	—4,213
As a result of reduction in the cost-of-living bonus there was a saving of about Rs. 9,333 in the original grant, which was reduced on that account by Rs. 8,000. The further saving of Rs. 2,880 was caused by the death of an officer.					
Voted	2,83,000	2,68,080	—14,920	—13,000	—1,920
Saving due mainly to reduction in the cost-of-living bonus (about Rs. 16,000) and to a post vacated by retirement remaining unfilled, partly off-set by a swing over of about Rs. 3,000 from Non-voted owing to the death of the officer referred to there under.					
A. 4.—Mural Paintings at India House	33,000	24,841	—8,159	—5,000	—3,159
The scheme originally sanctioned was considerably curtailed, as a measure of economy.					
B.—High Commissioner's office Expenses :					
B. 1.—Postage and Telegrams to India	28,000	20,334	—7,666	—3,000	—4,666
Substantial reduction in the expenditure on cables, due to extended use of air mail accounts for practically the whole of the saving. The financial effect of this substitution could not be fully gauged when the grant was framed.					
B. 2.—National Health Insu- rance	12,000	11,054	—946	..	—946
B. 3.—Office Contingencies, Non-voted	15,000	16,667	+ 1,667	+ 2,000	—333
Additional expenditure on account of voyage and equipment allowances of the High Commissioner sanctioned after the budget was proposed.					
Voted	2,13,000	1,84,493	—28,507	—23,000	—5,507
Saving consists mainly of certain items of expenditure included in the budget, chiefly under "Furniture, Repairs and Maintenance" (e.g., closing of exterior stone work of India House, provision of certain supplies of shelves, etc.), which were postponed for reasons of economy, and partly of minor savings under various sub-heads, including Rs. 4,000 on account of rates on India House and Rs. 2,440 on account of office postage charges.					

(a) Sanctioned in August.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—	Net reappropriation or surrender.	Remainder un-adjusted + or—
	Ra.	Ra.	Ra.	Ra.	Ra.
C.—Education Department :					
C. 1.—Salaries	80,000	71,387	—8,613	—9,000	+387
Part of the saving due to the fall in the cost-of-living index figure and part (Rs. 4,800) results from a revised arrangement whereby the salary of the Warden, Cromwell Road Hostel, hitherto charged and provided for here, is now being debited to sub-head C. 2. Final excess due to March instalment of salary of an officer being unexpectedly brought to account in that month.					
C. 2.—Other Expenses	53,000	48,000	—5,400	—1,000	—3,400
Allowing for the additional charge of Rs. 4,800 on account of the salary of the Warden, Cromwell Road Hostel, referred to under C. 1, the gross saving in the expenditure provided for in the original grant is Rs. 9,200, which is mainly the result of special economy cuts, the more important of these being the postponement of expenditure under 'Repairs and Renovations' in connection with the Cromwell Road Hostel (Rs. 4,000) and reduction of expenditure on account of travelling (about Rs. 1,333).					
D.—Colonial Departmental Charges for					
issue of Leave Pay, etc.	10,000	7,480	—2,520	..	—2,520
Reduction in departmental charges consequent on decrease in pay rates on account of leave salaries and penalties made on behalf of the Government of India through Colonial Treasuries.					
E.—Store Department :					
E. 1.—Salaries					
Non-voted O. 7,50,000 }					
S. (a)—30,000 }	7,11,000	7,61,120	—5,380	..	—9,580
Saving mainly due to filling of post vacated by retirement being held in abeyance.					
Voted	6,07,000	5,49,693	—57,307	—58,000	—2,307
Saving mainly due to reduction in the cost-of-living bonus element of salaries and partly to reduction of staff in pursuance of retrenchment.					
E. 2.—Wages of Artificers, Labourers, etc.	2,50,000	1,97,893	—22,107	—21,000	—1,107
Saving due mainly to reduction in the number of labourers employed and partly to reduction in the bonus element of wages owing to fall in the Industrial Returns.					
E. 3.—Professional Inspection of Stores	7,38,000	6,42,053	—95,947	—94,000	—1,947
Saving due to reduction in the charges of the Consulting Engineers consequent on the decrease in the amount of inspection, etc. work carried out by them.					
E. 4.—Office contingencies, etc.					
Non-voted	48,000	34,613	—13,387	—2,000	—11,387
Saving entirely in travelling expenses of the Stores Inspectorate.					
Voted	3,61,000	2,99,840	—61,160	—58,000	—3,160
Rs. 38,666 of the saving relates to miscellaneous charges connected with the supply of stores and is due mainly to reduction in expenditure on account of packing materials and carriage of stores consequent on the general reduction in indents for stores. Remainder of the saving largely the result of special economy cut in the contingent expenses of the Department, including Rs. 12,000 on account of postponement of all repair and renewal work not absolutely necessary, and minor savings under various sub-heads.					
F.—Trade Department :					
F. 1.—Salaries					
Non-voted	40,000	41,667	+1,667	..	+1,667
Excess due to March instalment of the salary of one officer being brought to account in that month instead of in April as expected.					
Voted	50,000	52,480	+2,480	+1,000	+1,480
Excess partly due to salary of an additional temporary clerk engaged on Publicity work met by reductions of expenditure chargeable against the grant for Publicity Expenditure under F. 2, Voted, and in respect of which the additional provision was sanctioned by reappropriation from that sub-head, and partly to larger proportion of salaries for March being drawn in that month than was anticipated, which latter caused the final excess.					

(a) Sanctioned in August.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation or surrender. + or —.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
F. 2.—Other Expenses					
<i>Non-voted</i>	3,000	1,387	—1,613	..	—1,613
Saving in travelling expense.					
<i>Voted</i>	53,000	40,867	—12,133	—4,000	—8,133
Special economy cut, which resulted in a reduction of nearly Rs. 8,000 in Publicity Expenditure and a saving of about Rs. 3,333 in provision for the Mineral Adviser, caused most of the saving.					
F. 3.—Trade Commissioner in Europe					
<i>Non-voted</i>	27,000	29,613	+2,613	+1,000	+1,613
Excess mainly March instalment of salary and allowances of the Trade Commissioner Hamburg, which it was anticipated would be brought to account in April, and partly special allowances granted to him during the year to compensate for loss due to depreciation in exchange. Funds for the latter were provided by reappropriation.					
<i>Voted</i>	30,000	5,867	—4,133	—1,000	—3,133
Saving mainly reduction in the contingent expenses and publicity expenditure of the Hamburg office.					
G.—India Office Audit Establishment (portion relative to High Commissioner's work).	1,03,000	1,03,323	+323	..	+323
Grant was a rounded figure.					
H.—Deduct.—Recoveries :					
H. 1.—Surcharges on Stores supplied to Commercial Departments of the Central Government	—2,61,000	—2,52,320	+8,680	+7,000	+1,680
Decrease in recoveries consequent on reduction in incidents was not fully allowed for.					
H. 2.—Surcharges on Stores supplied to Provincial Governments	—2,41,000	—2,07,653	+33,347	+33,000	+347
Decrease in recoveries due to payments for stores being carried over to 1932-33.					
H. 3.—Provincial Governments' share of the cost of the High Commissioner's Establishment for issue of leave salaries, pensions, etc.	—2,86,000	—3,10,200	—31,200	—25,000	—3,200
Grant was based on the Revised Estimate 1930-31, with a small addition to allow for recovery from Provincial Governments of part of the increasing cost of establishment. This allowance was, however, inadequate, the actual recoveries in 1930-31 having exceeded the estimate by more than Rs. 36,000 as a result of the increased recoveries towards the additional cost of office expenses and interest charges in connection with India House.					
H. 4.—Provincial Governments' share of the cost of the High Commissioner's Education Department	—1,91,000	—1,95,413	—4,413	—21,000	+16,587

In the case of this head also the grant was based mainly on the Revised Estimate, 1930-31. On the basis of actuals for 1930-31, which exceeded the Revised Estimate by more than Rs. 22,667, provision was made during the year for an increased recovery of Rs 21,000 over the budget figure. This increase was, however, not fully realised, owing mainly to revision of the basis of distribution of establishment costs involving a reduction in the cost of this Department with consequent reduction in the proportion recovered, and partly to a decrease in the number of Provincial students on which the calculation of the recovery is based.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.

I.—Miscellaneous Civil Charges :

I. 1.—Leave salary, etc., of Indian Establishments

Non-voted	O. 25,84,000 S. (a) 1,49,000	} 29,53,000	29,00,733	—52,267	..	—52,267
Saving mainly contingent provision for unforeseen payments.						
Voted		6,62,000	5,85,480	—76,520	—39,000	—37,520

The grant for leave salary payment was based on the Revised Estimate for 1930-31. Expenditure however fell considerably below that figure. There was also some decrease in expenditure on account of Sterling Overseas Pay. These decreases are presumably due largely to reclassification of the pay of certain posts as "Non-voted" in accordance with the Superior Services and Posts (classification) Rules.

I. 2.—Allowances and fees to Scholars and Probationers .

82,000	89,253	+7,253	+13,000	—5,747
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Excess caused entirely by fees for flying of three Civil Aviation Scholars being brought forward from last year. Additional provision sanctioned to cover the full excess on this account was not wholly utilised owing to savings in the provision for Mercantile Marine Scholarships.

I. 3.—Expenditure in connection with appointments to the Indian Services

Non-voted	O. .. S. (a) 1,000	1,000	787	—213	..	—213
Voted	56,000	5,547	—50,453	—47,000	—3,453	

Grant included Rs. 43,000 on account of recruitment for the proposed Indian States Air Service, but practically the whole of this provision was unutilised owing to temporary abandonment of the proposals. In addition, few recruitments were made on account of other services.

I. 4. Payments to Imperial Airways, Ltd. for Karachi-Delhi Air Service .

2,46,000	3,24,687	—21,333	..	—21,333
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Grant was forecast of Government. Savings due apparently to fewer flights in connection with the service than anticipated.

I. 5.—Stationery and Printing :

(i) Stationery Printing and Book binding Charges.	80,000	52,027	—27,973	—26,000	—1,973
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Saving mainly due to curtailment of expenditure on the grounds of economy and partly reduction in requirements of Store Department.

(ii) Leave salaries, etc.

Non-voted	16,000	5,053	—10,947	—1,000	—9,947
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Expenditure on leave salaries has been steadily decreasing in the last few years.

Voted	25,000	25,893	—9,107	—8,000	—1,107
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Saving mainly provision for Sterling Overseas Pay of an officer who retired before the commencement of the year (Rs. 5,000) and for leave salary payments, which were below the average (Rs. 3,666).

I. 6.—Grants-in-aid	13,000	10,013	—2,987	..	—2,987
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Saving mainly in the provision for grants-in-aid to Indian Students. Grant included Rs. 5,000 on this account, but only Rs. 2,333 was utilised.

(a) Sanctioned in March.

Major Head and Sub-head.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
I. 7.—Retrenchment Enquiry . . .	..	445	+445	+1,000	—555
Expenditure not foreseen when the budget was framed.					
I. 8.—Indian Tariff Board . . .	..	1,533	+1,533	+2,000	—467
See I. 7.					
I. 9.—East African Committee and Cape Town conference					
Non-voted O. . . . .	..			
S. (a) 12,000 }	12,000	11,900	—40	..	—40
See I. 7.					
Voted O. . . . .	..	12,773	+12,773	+14,000	—1,227
See I. 7.					
I. 10.—Unforeseen charges . . .	3,000	3,107	+107	..	+107
I. 11.—Other charges	35,000	44,880	+9,880	+13,000	—3,120
Increased expenditure under "cost of books published in England", due mainly to the payment of Rs. 20,000 on account of the publication of Brown and Pearson's "Commercial Timbers" brought forward from 1930-31, which was, however, partly offset by carry-forward to next year of the cost of publication of Andrew's "Descriptive Text", for which Rs. 4,200 was provided in the grant, caused practically the whole excess. The excess on that account was, however, substantially reduced by savings in the provision for payments on account of "Relief and Repatriation" due in the main to the continued slump in shipping.					
Exchange—Non-voted O. . . . .	..			
S. (a) 50,000 }	50,000	23,506	—6,194	..	—6,194
Voted . . . . .	..	19,294	+19,294	+21,000	—1,706
<hr/>					
Non-voted	43,01,000	42,03,625	—92,375	..	—92,375
Totals {					
Voted {					
Gross	43,35,000	38,62,535	—4,72,465	—3,51,000	—1,21,465
Deductions	—9,81,000	—9,74,586	+6,414	—9,000	+15,414
Net	33,54,000	28,87,949	—4,66,051	—3,60,000	—1,06,051

(a) Sanctioned in March.

EXCISE (*All non-voted.*)

ACCOUNT of the Sum Expended, in the Year ended 31 March 1932, compared with the Sum Appropriated, to defray Expenses in connection with Excise.

Major Head and Sub-head.	Final appropriation.	Actual expenditure.	Excess + Saving —.	Net reappropriation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.

MAJOR HEAD "6.—EXCISE."

A.—Compensation to Indian States for

Charas	2,40,000	2,08,596	—31,404	—	—31,404
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Over-estimated. It is explained that as the actual adjustments of the compensatory payments to the Indian States on account of refund of duty on *charas* supplied by the Punjab Government, were made towards the close of the year 1931-32 and in March 1932 (final) accounts, there was no opportunity to make better estimates of the requirements during the course of the year 1931-32 nor was it possible to make any surrender.

Total .	2,40,000	2,08,596	—31,404	..	—31,404
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ECCLESIASTICAL (*All Non-voted*).

ACCOUNT of the Sum Expended, in the Year ended 31 March 1932, compared with the Sum Appropriated, to defray the Expenses in connection with ECCLESIASTICAL.

Major Head and Sub-head,	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation of surrender.	Remainder unadjusted + or —.
<i>MAJOR HEAD "28—ECCLESIASTICAL."</i>	<i>Ra.</i>	<i>Ra.</i>	<i>Ra.</i>	<i>Ra.</i>	<i>Ra.</i>
<i>A.—Ecclesiastical Establishments—Church of England:—</i>					
<i>A. 1.—Stipends of Bishops</i>					
<i>O.</i> 1,19,300 }					
<i>S. (a)</i> —3,124 }	1,16,176	1,16,008	—168	..	—168
<i>A. 2.—Pay of Chaplains, etc., Madras</i>					
<i>O.</i> 79,800 }					
<i>S. (a)</i> —2,766 }	77,034	72,771	—4,263	—3,800	—463
<i>A. 3.—Pay of Chaplains, etc., Bombay</i>					
<i>O.</i> 1,72,000 }					
<i>S. (a)</i> —4,000 }	1,68,000	1,58,330	—9,670	..	—9,670
More Chaplains were on leave than anticipated.					
<i>A. 4.—Pay of Chaplains, etc., Bengal.</i>					
<i>O.</i> 72,400 }					
<i>S. (a)</i> —3,360 }	69,040	87,150	+18,110	+17,766	+344
Additional appropriation on account of changes in personnel.					
<i>A. 5.—Pay of Chaplains, etc., United Provinces</i>					
<i>O.</i> 1,92,400 }					
<i>S. (b)</i> —12,650 }	1,79,750	1,82,443	+2,693	+2,000	+693
Surrender in March (Column 1) was slightly excessive.					
<i>A. 6.—Pay of Chaplains, etc., Punjab</i>					
<i>O.</i> 1,72,800 }					
<i>S. (a)</i> —4,604 }	1,68,196	1,85,711	+17,515	+11,350	+6,165
Additional appropriation on account of changes in personnel. The minus supplementary appropriation (Column 1) sanctioned in March was not justified—the effects of certain changes of personnel were apparently not anticipated in time.					
<i>A. 7.—Pay of Chaplains, etc., Burma</i>					
<i>O.</i> 51,600 }					
<i>S. (a)</i> —1,700 }	49,900	46,749	—3,151	—3,100	—51
<i>A. 8.—Pay of Chaplains, etc., Bihar and Orissa</i>					
<i>O.</i> 24,400 }					
<i>S. (c)</i> —5,390 }	19,010	19,271	+261	...	+261
<i>A. 9.—Pay of Chaplains, etc., Central Provinces</i>					
<i>O.</i> 66,200 }					
<i>S. (a)</i> —1,105 }	65,095	43,697	—21,398	—22,128	+730
Reduction in appropriation mainly on account of non-appointment of a probationer and to Lower Chaplains having been on duty than anticipated.					
<i>A. 10.—Pay of Chaplains, etc., elsewhere</i>					
<i>O.</i> 46,400 }					
<i>S. (a)</i> —2,544 }	43,856	46,938	+3,082	+1,696	+1,686
Mainly in India circle (Ra. 1,904). The controlling authority over-estimated the savings under a misapprehension.					
<i>A. 11.—Pay of Establishments</i>					
<i>O.</i> 53,300 }					
<i>S. (d)</i> —4,299 }	49,001	48,583	—418	—496	—122
<i>A. 12.—Allowances, Honoraria, etc.</i>					
<i>O.</i> 2,49,700 }					
<i>S. (e)</i> —20,508 }	2,29,192	2,15,802	—13,390	—11,186	—2,204

(a) Sanctioned in March.

(b) Sanctioned in August—Ra. 2,000 and March—Ra. 7,650.

(c) Sanctioned in August—Ra. 4,500 and March—Ra. 500.

(d) Sanctioned in August—Ra. 4,182 and March—Ra. 117.

(e) Sanctioned in August—Ra. 27,320 and March—Ra. 6,712.

Major Head and Sub-head.	Final Appropriation.	Actual Expendi- ture.	Excess + Saving —.	Net reappropriation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Ecclesiastical Establishments—Church of England—consolid.					
A. 13.—Supplies and Services, and Contingencies					
O. 65,200 }					
S. (f) —4,011 }	61,189	64,019	+2,830	+3,347	—517
A. 14.—Grants-in-aid:					
A. 14 (1).—In lieu of Chaplains reduced					
	1,53,500	1,53,500	..	..	..
A. 14 (2).—In lieu of Allowance to Clergymen of the Additional Clergy Society					
	2,00,000	1,98,725	—1,275	..	—1,275
A. 14 (3).—Other Grants-in-aid					
	8,200	8,333	+633	+690	—57
A. 14 (4).—Block Grant to Indian Church					
O. 61,200 }					
S. (g) —2,604 }	63,804	61,627	—2,177	..	—,177
Non-drawal of grants before the expiry of the year.					
B.—Ecclesiastical Establishments—Church of Scotland:					
B. 1.—Pay of Chaplains, etc.					
O. 75,500 }					
S. (g) —11,843 }	63,657	61,277	—2,380	—1,998	—682
Reduction in appropriation mainly in Bombay (Rs. 19,194) due to debiting to the Army estimates the pay of a Chaplain.					
B. 2.—Pay of Establishments					
O. 12,100 }					
S. (g) —115 }	11,985	11,468	—517	—169	—337
See Note 1.					
B. 3.—Other Charges					
O. 49,300 }					
S. (A) —9,716 }	39,584	43,712	+4,128	+5,146	—1,018
Additional appropriation mainly in India Circle (Rs. 5,620), for cost of passages of certain Chaplains. See also Note 1.					
B. 4.—Grants-in-aid					
	1,200	1,672	+372	+372	..
C.—Ecclesiastical Establishments—					
Church of Rome					
O. 36,300 }					
S. (g) —3,483 }	37,483	37,464	—29	+429	—453
D.—Cemetery Establishments:					
D. 1.—Grants-in-aid					
	3,100	3,122	+22	+72	—50
D. 2.—Pay of Establishments					
O. 51,200 }					
S. (i) —4,412 }	46,788	48,702	+1,914	+512	+1,402
Mainly in Punjab (Rs. 1,599), due to a net reduction of Rs. 1,786 having been made incorrectly under this head instead of under the sub-head D. 2. See Note 1.					
(f) Sanctioned in August—Rs. 6,805 and March—Rs. 2,384.					
(g) Sanctioned in March.					
(h) Sanctioned in August.					
(i) Sanctioned in August—Rs. 4,366 and March—Rs. 2.					

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—	Not reappropriation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<i>D.—Cemetery Establishments—consolid.</i>					
<i>D. 3.—Other charges</i>					
O. 57,600 }					
S. (j)—158 }	57,442	56,225	—1,217	+169	—1,376
Mainly in the Punjab (Rs. 1,801). See D. 2 and Note 1.					
<i>E.—Miscellaneous Ecclesiastical Charges :</i>					
<i>E. 1.—Grants-in-aid</i>	300	1,534	+1,234	+1,617	—383
Additional appropriation for special repairs to a church but actual rates proved less than anticipated.					
<i>E. 2.—Other Charges</i>					
O. 25,200 }					
S. (j)—300 }	25,600	25,256	—344	+236	—580
Reappropriations in the United Provinces (Rs. 215) and in Bengal (Rs. 21) were unnecessary.					
<i>F.—Works</i>					
O. 69,700 }					
S. (j)—5,240 }	64,460	53,891	—10,669	—2,494	—8,075
Mainly in the United Provinces (Rs. 4,715) and Punjab (Rs. 3,260) as a result of economy					
<i>G.—Expenditure in England :</i>					
<i>G. 1.—Leave and Deputation</i>					
<i>Salaries</i>					
O. 4,00,000 }					
S. (k)—81,000 }	3,19,000	2,53,796	—65,204	..	—65,204
Smaller expenditure than in previous years. Further sum of Rs. 13,000 was offered for surrender but was not accepted. See sub-head G. 2.					
<i>G. 2.—Other Charges</i>	4,46,000	4,67,328	+11,928	..	+11,928
Increase in expenditure on account of sterling overseas pay over the average of the past few years, on which the appropriation was based, consequent on reduction in the leave programme, as indicated by decrease in payments under sub-head G. 1. No reappropriation to cover the excess was sanctioned by the High Commissioner in the expectation that the savings offered for surrender under G. 1. would be utilised by Government to meet the excess under this sub-head, but no such reappropriation was sanctioned.					
<i>H.—Loss or Gain by Exchange :</i>					
O. .. }					
S. (k) 9,000 }	9,000	4,991	—4,009	..	—4,909
Total	28,46,612	28,00,085	—46,557	..	—46,557

NOTES.

1. Attention of Controlling officers has been separately drawn to certain instances of wrong provision noticed in the Account.

2. The final saving in this total appropriation is about 1·7 per cent. and a large part of it occurs in the English expenditure (sub-heads G. 1., G. 2) and under Sub-Head H for reasons explained under sub-heads G. 1 and G. 2. The current estimating has on the whole improved over previous years.

(j) Sanctioned in August.

(k) Sanctioned in March.

POLITICAL (*All non-voted*).

SUMMARY by Accounts of the Sum Expended, in the Year ended 31 March 1932, compared with the Sum Appropriated, to defray the Salaries and Expenses in connection with POLITICAL.

Accounts.	Final Appropriation.	Actual Expenditure.	Excess + Saving—.	Net reappropriation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "29—POLITICAL."					
Account I.—Political Agents :					
{ Gross	34,08,551	34,11,223	—37,228	—8,042	—79,285
{ Deductions	—69,000	—65,004	+3,996	+4,543	—547
{ Net	34,29,551	33,46,219	—83,332	—3,499	—79,533
Savings occur mainly under Sub-heads B. 1, B. 2 and B. 3 which are due to retrenchment and cut in pay, allowances, etc.					
Account II.—Other Expenditure Heads.	53,33,542	57,70,400	—63,142	+3,499	—66,641
Account III.—Expenditure in England and Exchange	12,97,632	12,88,765	—8,767	..	—8,767
Total { Gross	1,06,29,625	1,04,70,388	—1,59,237	—4,543	—1,54,894
{ Deductions	—69,000	—65,004	+3,996	+4,543	—547
{ Net	1,05,60,625	1,04,05,384	—1,55,241	..	—1,55,241

ACCOUNT I.—POLITICAL AGENTS.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—.	Net reappropriation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Aden:					
A. 1.—Pay of Officers					
O. 1,47,800 }					
S. (a) —16,336 }	1,31,364	1,37,025	+5,661	+3,412	+2,249
A. 2.—Pay of Establishments					
O. 1,28,400 }					
S. (b) —2,258 }	1,26,142	1,19,249	—6,893	—5,373	—1,520
A. 3.—Allowances, Honoraria, etc.					
O. 34,600 }					
S. (b) —2,226 }	32,374	34,651	+2,277	+2,899	—622
A. 4.—Supplies and Services					
O. 25,200 }					
S. (b) —1,354 }	23,846	21,533	—2,263	—916	—1,347
Less expenditure under hospital charges.					
A. 5.—Contingencies					
O. 38,900 }					
S. (b) —5,810 }	33,090	34,238	+1,148	—1,549	+2,697
Heavier expenditure during the closing months of the year. The reduction of Rs. 1,549 was not justified.					
A. 6.—Grants-in-aid, contributions, etc.					
O. 53,000 }					
S. (b) —400 }	52,600	50,456	—11,944	—31,215	—731

Reduction in appropriation due to commitments regarding the drainage scheme in Tawai and Maalah being postponed and also less expenditure on educational grants.

(a) Sanctioned in August—Rs. 11,544 and March—Rs. 4,271.

(b) Sanctioned in August.

ACCOUNT I.—POLITICAL AGENTS—concl.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—.	Net reappropriation or surrender.	Remainder un- adjusted + or —.
	Ra.	Ra.	Ra.	Ra.	Ra.
A. 7.—Establishment charges paid to Provincial Governments, etc.	38,000	10,082	+182	+241	—62
B.—Other Agencies and Residences:					
B. 1.—Pay of Officers					
O. 11,72,000 }					
S. (c)—1,06,712 }	10,66,188	10,61,638	—4,550	+24,478	—29,026
Mainly in Punjab owing to reduction in the number of probationers under training (Rs. 13,828) and in the Kasgarh Consulate (Rs. 8,806) on account of payment of Consul General's salary in England.					
B. 2.—Pay of Establishments					
O. 7,44,600 }					
S. (d)—15,889 }	7,25,711	6,89,487	—36,224	—19,848	—16,376
B. 3.—Allowances, Honoraria, etc.					
O. 4,05,400 }					
S. (e)—20,897 }	3,84,503	3,71,460	—13,043	+10,748	—23,791
Final saving mainly in Punjab (Rs. 16,147) and is due to less touring and smaller expenditure on passages. Additional appropriations proved unnecessary.					
B. 4.—Supplies and Services					
O. 2,37,400 }					
S. (f)—15,767 }	2,41,633	2,38,975	—2,658	—1,581	—1,077
B. 5.—Secret Expenditure					
O. 17,300 }					
S. (g)—1,000 }	16,200	13,134	—3,066	—3,398	+332
B. 6.—Compensations					
O. 200 }					
S. (g)—100 }	100		—100		—100
Due to favourable dollar rate.					
B. 7.—Contingencies					
O. 2,95,200 }					
S. (h)—25,404 }	2,66,796	2,76,186	+9,390	+18,126	—3,736
Abolition of training class in United Provinces (Rs. 1,198), curtailed expenditure on up-keep of elephants in Bihar and Orissa (Rs. 1,600), postponement of Bhutan tour (Rs. 1,000) and economy.					
B. 8.—Grants-in-aid, contributions, etc.					
O. 45,000 }					
S. (i)—6,700 }	38,300	42,956	+4,656	+5,529	—773
B. 10.—Establishment Charges paid to Provincial Governments, etc.					
O. 3,02,600 }					
S. (j)—2,596 }	2,00,004	2,90,103	—9,091	—9,598	—303
C.—Deduct—Charges recovered from other Governments, Indian States, Local Funds, etc.	—65,000	—65,004	+3,996	+4,543	—547
Less recovery as cost of certain establishments hitherto recovered from Local Funds is now being borne by Government.					
Total					
{ Gross . . .	34,96,551	34,11,225	—87,328	—8,042	—79,286
{ Deductions . . .	—69,000	—65,004	+3,996	+4,543	—547
{ Net . . .	34,29,551	33,46,219	—83,332	—3,499	—79,833

(a) Sanctioned in August—Rs. 41,706; September—Rs. 2,000; November—Rs. 1,141; January—Rs. 12,008 and February—March—Rs. 14,167.

(d) Sanctioned in August—Rs. 6,976; September—Rs. 120; January—Rs. 1,656 and March—Rs. 10,378.

(e) Sanctioned in June—Rs. 406; August—Rs. 26,727; September—Rs. 1,600; January—Rs. 7,973 and February—March—Rs. 4,787.

(f) Sanctioned in August—Rs. 17,086 and March—Rs. 1,219.

(g) Sanctioned in August.

(h) Sanctioned in August—Rs. 25,000; January—Rs. 955 and March—Rs. 4,300.

(i) Sanctioned in August—Rs. 5,320 and October—Rs. 1,370.

(j) Sanctioned in September—Rs. 115 and February—March—Rs. 2,480.

ACCOUNT II.—OTHER EXPENDITURE HEADS.

Major Head and Sub-head.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation or surrender.	Remainder un- adjusted + or —.
	Ra.	Ra.	Ra.	Ra.	Ra.
<i>A.—Charges on North-West Frontier—</i>					
<i>Allowances to Tribes (Dera</i>					
<i>Ghazi Khan)</i>	13,000	10,519	—2,681	..	—2,681
Allowances to a certain tribe stopped for misconduct.					
<i>B.—Charges on North-East Frontier: Assam:</i>					
<i>B. 1.—Administration charges:</i>					
<i>B. 1 (1).—Pay of Officers</i>					
<i>O.</i>	46,500 }				
<i>S. (k) —1,929 }</i>	44,571	40,709	—3,662	—3,000	—662
<i>B. 1 (2).—Pay of Establishments</i>					
<i>O.</i>	32,000 }				
<i>S. (l) 75 }</i>	32,075	32,574	+499	+1,325	—326
<i>B. 1 (3).—Other Charges</i>					
<i>O.</i>	32,200 }				
<i>S. (m) —3,000 }</i>	29,200	22,926	—6,274	—695	—5,579

Economy under various heads. Savings not fully surrendered.

B. 2.—Medical and Steam Launch Establishments:

<i>B. 2 (1).—Pay of Establishments</i>	700	714	+14	+20	—6
<i>B. 2 (2).—Other Charges</i>	1,300	1,517	+217	+1,100	—833

Original excess on account of replacement of certain parts of a motor launch. The reappropriation made on the progress of actuals proved excessive.

C.—Charges on account of Diplomatic and Consular Services in Persia:

C. 1.—Pay of Officers

<i>O.</i>	3,25,700 }				
<i>S. (n) —20,263 }</i>	3,05,437	2,92,347	—13,090	—5,220	—7,870

Ra. 4,746 was offered for surrender but too late for acceptance.

C. 2.—Pay of Establishments

<i>O.</i>	1,74,400 }				
<i>S. (o) —11,571 }</i>	1,62,829	1,40,129	—22,700	—15,226	—7,474

Mainly in Bushire (Ra. 5,472), junior clerks officiating in higher posts were allowed lower rates of pay. Abolition of Indian Escort and creation of Persian Ghulams also contributed to the saving. Ra. 6,000 (round) was offered for surrender but was too late for acceptance.

C. 3.—Allowances, Honoraria, etc.

<i>O.</i>	1,05,200 }				
<i>S. (p) —942 }</i>	1,04,258	1,18,551	+14,293	+14,390	—297

Additional appropriation mainly in Bushire owing to Political Resident's frequent tours to Trocal coasts and Nedge territory, etc., in consequence of political situation.

C. 4.—Supplies and Services

<i>O.</i>	29,500 }				
<i>S. (q) 25,017 }</i>	54,517	94,060	+39,543	+45,960	—6,417

The additional appropriation was sanctioned to meet expenditure on the K. and M. Plant which had, pending allocation, been adjusted under "41—Civil Works—Suspense" (Grant No. 73).

The final saving is due mainly to less expenditure on plant than anticipated owing to non-purchase of spare parts as new plant was shortly expected. Owing to scarcity of water, the revenue realised from the sale of water was also more than estimated.

(b) Sanctioned in January—Ra. 400 and March—Ra. 1,200.

(f) Sanctioned in January Ra. 400 and March—Ra. 225.

(m) Sanctioned in August.

(n) Sanctioned in August—Ra. 5,000 and March—Ra. 12,700.

(o) Sanctioned in August—Ra. 5,420 and March—Ra. 3,111.

(p) Sanctioned in August—Ra. 1,900 and March Ra. 440.

(q) Sanctioned in August—Ra. 3,170 and March Ra. 29,185.

ACCOUNT II.—OTHER EXPENDITURE HEADS—contd.

Major Head and Sub-head.	Final Appro- priation. Rs.	Actual Expendi- ture. Rs.	Excess + Saving— Rs.	Net reappro- priation or surrender Rs.	Remainder un- adjusted + or— Rs.
<i>C. 5.—Secret Expenditure</i>	1,000	..	—1,000	—1,000	..
<i>C. 6.—Compensations</i>					
<i>O.</i> 1,500					
<i>S. (r)</i> —1,400	100	..	—400	—400	..
<i>C. 7.—Contingencies</i>					
<i>O.</i> 2,18,900					
<i>S. (s)</i> —21,080	1,97,820	1,77,779	—20,041	—10,653	—9,353
Mainly in Khorasan owing to favourable rate of exchange throughout the year (Rs. 4,387) and smaller expenditure on telegrams, etc., in Persia (Rs. 2,000).					
<i>C. 8.—Grants-in-aid, contributions, etc.</i>	2,400	2,923	+523	+700	—177
<i>D.—Other Diplomatic charges :</i>					
<i>D. 1.—Pay of Diplomatic Officers</i>					
<i>O.</i> 1,38,600					
<i>S. (t)</i> —6,975	1,31,625	1,31,092	—543	..	—543
See Note.					
<i>D. 2.—Pay of Establishments</i>					
<i>O.</i> 65,100					
<i>S. (u)</i> —1,763	66,337	62,633	—3,704	—3,653	—146
See Note.					
<i>D. 3.—Allowances, Honoraria, etc.</i>	35,000	38,117	+3,117	+5,993	—2,875
Additional appropriation mainly for payment of sumptuary allowance to an officer of the Legation for services rendered during the Afghan revolution in 1929 and also to meet unanticipated cost of passages.					
Final saving is due to less expenditure on travelling of the Kandahar Consulate and non-receipt of an anticipated debit for cost of passage. See also Note.					
<i>D. 4.—Supplies and Services</i>					
<i>O.</i> 55,600					
<i>S. (v)</i> —2,959	55,341	47,890	—7,651	—4,137	—3,514
<i>D. 5.—Contingencies</i>					
<i>O.</i> 1,03,600					
<i>S. (w)</i> —3,705	99,895	71,567	—28,328	—15,553	—12,470
Final savings mainly under hot and cold weather charges (Rs. 4,250) owing to the exceptional mildness of the winter in Kabul in 1931-32, and smaller telegram charges (Rs. 2,600). It has been explained that accurate estimate of telegram charges was not possible as communication between India and Afghanistan varies considerably from month to month.					
<i>D. 6.—Grants-in-aid, contributions, etc.</i>	600	1,371	+771	+551	—60
Reappropriation to meet the moiety of the cost of passages of officers recruited from Army Department.					
<i>E.—Political Subsidies :</i>					
<i>E. 1.—Muskat Subsidy</i>	1,86,400	1,86,400	..	..	..
<i>E. 2.—Bhutan Durbar Subsidy</i>					
<i>O.</i> 1,00,000		1,00,000	..	..	..
<i>E. 3.—Other Subsidies</i>	20,600	20,600	..	..	..
<i>F.—Entertainment Charges</i>					
<i>O.</i> 39,600					
<i>S. (x)</i> 45,900	53,500	63,493	—20,007	—2,830	—17,177

The supplementary appropriation was obtained to meet the cost of visit of His Highness the Prime Minister of Nepal to Calcutta. Final savings due chiefly to non-receipt of bills of supplies made before the expiry of the year.

(r) Sanctioned in August.

(s) Sanctioned in August—Rs. 11,630; September—Rs. 5,900 and March—Rs. 450.

(t) Sanctioned in March.

(u) Sanctioned in November—Rs. 180 and March—Rs. 1,583.

(v) Sanctioned in August—Rs. 1,107; October—Rs. 1,406 and March—Rs. 452.

(w) Sanctioned in December—Rs. 3,500 and March—Rs. 205.

(x) Sanctioned in August—Rs. 4,100; November—Rs. 5,500 and March—Rs. 2,700.

ACCOUNT II—OTHER EXPENDITURE HEADS—contd.

Major Head and Sub-head.	Final Appropriation. Rs.	Actual Expendi- ture. Rs.	Excess + Saving —. Rs.	Net reappropri- ation or surrender. Rs.	Remainder un- adjusted + or —. Rs.
<i>G.—Refugees and State Prisoners:</i>					
<i>G. 1.—Charges in connection with the Late Ex-Amir of Afghanistan:</i>					
<i>G. 1 (1).—Pay of Officers</i>					
<i>O.</i> 1,200 }					
<i>S.</i> (a) —30 }	1,170	1,070	—100	..	—100
<i>G. 1. (2).—Pay of Establishments</i>					
<i>O.</i> 1,100 }					
<i>S.</i> (b) —73 }	1,027	1,043	+16	..	+16
<i>G. 1. (3).—Allowances, Honoraria, etc.</i>	27,400	24,533	—2,867	..	—2,867
Allowances not drawn.					
<i>G. 1. (4).—Contingencies</i>					
<i>O.</i> 1,500 }					
<i>S.</i> (c) —40 }	1,460	1,298	—262	..	—262
<i>G. 2.—Charges in connection with the late Ayub Khan.</i>	34,700	34,079	—621	..	—621
<i>G. 3.—Kabul Refugees and State Prisoners</i>					
<i>O.</i> 74,000 }					
<i>S.</i> (d) —1,200 }	72,800	75,578	+2,778	+1,880	+1,898
Late adjustment of debt in Bombay (Rs. 653) and excessive reappropriation in Punjab (Rs. 760) account for the final excess.					
<i>G. 4.—Other Refugees and State Prisoners</i>					
<i>O.</i> 1,74,800 }					
<i>S.</i> (e) 2,684 }	1,76,884	1,86,753	+8,874	+6,730	+2,144
Certain Mappila state prisoners were released later than anticipated (Rs. 1,970).					
<i>H.—Special Political Expenditure:</i>					
<i>H. 1.—Presents to the Government of Nepal</i>	10,00,000	10,00,000	..	..	..
<i>H. 2.—Other Expenditure</i>					
<i>O.</i> .. }					
<i>S.</i> (f) 9,82,735 }	9,82,735	9,84,935	+2,203	+2,279	—76
<i>I.—Charges for Organising Indian State Forces:</i>					
<i>I. 1.—Pay of Officers</i>					
<i>O.</i> 4,35,000 }					
<i>S.</i> (g) —36,950 }	3,98,050	4,00,999	+2,942	..	+2,942
<i>I. 2.—Pay of Establishments</i>					
<i>O.</i> 59,200 }					
<i>S.</i> (a) —1,270 }	57,930	55,780	—2,150	..	—2,150
<i>I. 3.—Allowances, Honoraria, etc.</i>					
<i>O.</i> 1,03,400 }					
<i>S.</i> (d) —8,200 }	95,200	87,463	—7,737	—707	—7,030
Some debts in connection with the tourist car of the Military Adviser-in-Chief were not raised in 1931-32, as anticipated.					
(a) Sanctioned in March.					
(b) Sanctioned in September.—Rs. 64 and March.—Rs. 9.					
(c) Sanctioned in September.					
(d) Sanctioned in August.					
(e) Sanctioned in January Rs. 1,084 and February Rs. 50.					
(f) Sanctioned in January.					
(g) Sanctioned in February-March.					

ACCOUNT II.—OTHER EXPENDITURE HEADS.—contd.

Major head and sub-head.	Final appropriation.	Actual expenditure.	Excess + Saving—	Net reappropriation of surrender.	Remainder unadjusted + or —
	Rs.	Rs.	Rs.	Rs.	Rs.

I. 4.—Contingencies . . . 25,800 33,533 +12,533 +707 +12,126

Charges for supply of forms by the Central Forms Stores, bulk of which was adjusted after the close of the year. As the bills for supply were duly accepted by the controlling authorities the liability should have been foreseen and funds arranged for in time.

I. 5.—Charges in connection with the School for Senior Officers :

I. 5. (1).—Pay of Officers

O. 1,700 }
S. (h) —1,700 }

..

I. 5. (2).—Pay of Establishments

700 420 —280 .. —280

I. 5. (3).—Other Charges .

O. 1,600 }
S. (h) —500 }

1,100 242 —858 —400 —458

I. 6.—Grants-in-aid, Contributions, etc.

16,800 16,984 +384 — +384

J.—Works

O. 4,18,400 }
S. (i) 1,06,113 } 5,24,513 5,26,020 +1,507 +15,983 —14,476

Construction of buildings for the Punjab States Agency was accelerated. Hence the additional appropriation. Saving mainly in Gyantee (Rs. 8,991) owing to shortness of working season and carriage bill being withheld as part of the goods were not received in time. In Madras, a saving of Rs. 1,021 was offered for surrender too late to be accepted. See Statement of expenditure on important new works.

K.—Miscellaneous :

K. 1.—Malwa Bhil Corps :

K. 1 (1).—Pay of Officers

O. 15,600 }
S. (j) —3,298 }

15,302 15,286 —16 .. —16

K. 1 (2).—Pay of Establishments

O. 59,300 }
S. (k) —468 }

68,832 66,227 —2,605 —2,660 —45

K. 1 (3).—Grain Compensation Allowances

O. 15,000 }
S. (l) —6,105 }

11,895 7,635 —4,260 —4,075 —135

Fall in price of foodstuffs account for the reduction in appropriation.

K. 1 (4).—Other Charges

O. 26,400 }
S. (m) —4,500 }

21,810 21,112 —698 —150 —548

K. 1 (5).—Establishment and Other charges paid to Other Governments, Departments, etc.

300 .. —300 —300 ..

No necessity arose for the inspection of arms by the Chief Civil Master Armourer.

(k) Sanctioned in October.

(l) Sanctioned in August —Rs. 25,210 and February Rs. 1,32,883.

(m) Sanctioned in August —Rs. 2,900 and March —Rs. 998.

(n) Sanctioned in August —Rs. 800 and March —Rs. 100.

(o) Sanctioned in August —Rs. 5,000 and March —Rs. 1,100.

(p) Sanctioned in August —Rs. 3,000 and March —Rs. 1,500.

ACCOUNT II.—OTHER EXPENDITURE HEADS.—concl'd.

Major head and sub-head.	Final appropriation.	Actual expenditure.	Excess + Saving.	Net reappropriation or surrender.	Remainder un-adjusted + or —
	Rs.	Rs.	Rs.	Rs.	Rs.
<i>K. 2.—Mewar Bhil Corps:</i>					
<i>K. 2 (1).—Pay of Officers</i>					
<i>O.</i> 32,000 }					
<i>S.</i> (n) —6,000 }	46,000	49,164	+3,164	+3,330	—666
<i>K. 2 (2).—Pay of Establishments</i>					
<i>O.</i> 1,19,600 }					
<i>S.</i> (o) —2,270 }	1,17,330	1,13,060	—4,270	—7,300	+3,030
Surrender of Rs. 3,000 offered from Sub-head K. 2 (5) was accepted under this Sub-head Hence the excess.					
<i>K. 2 (3).—Grain Compensation Allowance</i>					
<i>O.</i> 19,100 }					
<i>S.</i> (p) —3,050 }	11,050	10,629	—421	..	—421
<i>K. 2 (4).—Grants-in-aid, Contributions, etc.</i>	600	600	..	..	..
<i>K. 2 (5).—Other Charges</i>					
<i>O.</i> 37,100 }					
<i>S.</i> (q) —11,180 }	25,920	21,918	—4,002	..	—4,002
	See K. 2 (3).				
<i>K. 2 (6).—Establishment and Other charges paid to Other Governments, Departments, etc.</i>					
<i>O.</i> 300 }					
<i>S.</i> (r) —200 }	100	96	—4	..	—4
<i>K. 3.—Secret Service Expenditure of His Excellency the Viceroy</i>					
<i>O.</i> 55,000 }					
<i>S.</i> (r) —78 }	54,922	54,922	..	..	..
<i>K. 4.—Other Charges :</i>					
<i>K. 4. (2).—Pay of Establishments</i>					
<i>O.</i> 52,800 }					
<i>S.</i> (s) —3,985 }	48,815	55,049	—13,766	—6,744	—7,022
Non-adjustment of the leave salary of the Protector of Indian Pilgrims, Iraq (Rs. 2,500) and postponement of certain boundary works and other similar causes in Madras (Rs. 3,700) account mainly for the final saving.					
<i>K. 4 (3).—Other Expenses</i>					
<i>O.</i> 2,90,100 }					
<i>S.</i> (t) —16,308 }	2,73,792	2,92,566	+18,763	—12,491	+31,264
Final excess due mainly to payment of Rs. 50,000 to the Government of the French India for maintenance of certain British Post office in French Indian Territory.					
Savings in various provinces especially in Punjab (Rs. 6,670) owing to no expenditure on Khillat to Indian Chiefs on succession, smaller payments of rewards to Indian Chiefs for political services and for other causes, and in India circle (Rs. 12,720) owing to non-receipt of anticipated debts for repatriation of destitute pilgrims for Jeddah, contributed to reduce the final excess.					
<i>Total</i>	<i>58,33,542</i>	<i>57,70,407</i>	<i>—63,142</i>	<i>+3,499</i>	<i>—66,641</i>

(a) Sanctioned in August—Rs. 1,500 and March—Rs. 4,300.

(c) Sanctioned in August—Rs. 1,140 and March—Rs. 1,100.

(p) Sanctioned in August—Rs. 7,750 and March—Rs. 500.

(q) Sanctioned in August—Rs. 9,750 and March—Rs. 1,400.

(r) Sanctioned in March.

(s) Sanctioned in November—Rs. 3,000; January Rs. 516 and February-March—Rs. 456.

(t) Sanctioned in June—Rs. 143; August—Rs. 27,040; November Rs. 362; January Rs. 11,007 and March—Rs. 3,314.

ACCOUNT III.—EXPENDITURE IN ENGLAND AND EXCHANGE.

Major head and sub-head.	Final appropriation.	Actual expenditure.	Excess + Saving—	Net reappropriation or surrender	Remainder unadjusted + or —
	Rs.	Rs.	Rs.	Rs.	Rs.
<i>A.—Expenditure in England :</i>					
<i>A. 1.—Leave and Deputation Salaries</i>					
O. 6,40,000 }					
S. (u) 4,000 }	6,44,000	6,44,373	+373	..	+373
Unforeseen payments in new leave cases during the last quarter of the year not fully covered by the contingent provision available.					
<i>A. 2.—Stores</i>					
O. 20,000 }					
S. (c) 3,353 }	23,253	23,055	-198	..	-198
<i>A. 3.—Other Charges</i>					
O. 6,16,000 }					
S. (u) 5,333 }	6,21,333	6,16,377	-4,956	..	-4,956
Saving in the High Commissioner's account (Rs. 5,173) against the final appropriation (Rs. 3,47,333). It is explained that in every previous year, with the exception of the first year when the concession was introduced, expenditure has exceeded Rs. 3,60,000.					
<i>B.—Loss or Gain by Exchange</i>					
O. }					
S. (u) 3,946 }	3,946	4,960	-3,986	..	-3,986
Total	12,97,532	12,88,765	-8,767	..	-8,767

STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS.

ORIGINAL WORKS—BUILDINGS.

Figures relate to works carried out in the Punjab.

Serial No.	Service.	Grant or Appropriation.	Expenditure.	Balance. Unexpended.	Excess reappropriation or surrender.	Net reappropriation or surrender.	Remainder unadjusted + or —
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I.—Major Works above Rs. 50,000 for which provision was made in the Budget.							
(a) Estimated to cost above Rs. 50,000.							
1.—Construction of a residency building for Punjab States Agency, Lahore							
		1,77,554	1,77,631	..	77	..	+77
Estimate Rs. 2,94,150; expenditure to 31st March 1932, Rs. 2,18,643; in progress.							
2.—Construction of Office building for Punjab States Agency, Lahore							
		27,844	27,844	..	..	..	..
Estimate Rs. 60,400; expenditure to 31st March 1932, Rs. 53,346; in progress.							
(b) Originally estimated to cost Rs. 50,000 or less but now estimated to cost above Rs. 50,000.							
<i>Nil.</i>							
II.—Other Major Works for which provision was made in the Budget.							
3.—All works collectively							
		93,728	93,110	1,618	..	..	-1,618
Observations :—The figures of expenditure are exclusive of departmental charges amounting to Rs. 63,620.							

NOTE.

Sub-head D.—It has been explained that the Legation budget estimates were framed at a time when conditions in Afghanistan were very unsettled and there were no reliable statistics showing past actuals which could be taken as a basis for framing the estimates. The result was that reappropriations were found necessary under several sub-heads and most of the attendant savings and surrenders are due to these causes.

(u) Sanctioned in March.

(c) Sanctioned in August Rs. 1,107; October Rs. 1,800 and March Rs. 745.

FRONTIER WATCH AND WARD (All Non-voted).

ACCOUNT of the sum Expended, in the year ended 31 March 1932, compared with the Sum Appropriated, to defray the Salaries and Expenses in connection with FRONTIER WATCH AND WARD.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reapprop- riation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Major Head "29-A—FRONTIER WATCH AND WARD."</i>					
<i>A.—Frontier Constabulary and Militia:</i>					
<i>A. 1.—Pay of Commandant and Other Officers.</i>					
O. 71,400 }					
S. (a)—22,126 }	49,204	45,077	—4,127	..	—4,127
Reduction in appropriation on account of change in personnel and reduction of strength and period of Triangle Expedition in Burma.					
<i>A. 2.—Pay of Establishments</i>					
O. 1,21,500 }					
S. (b)—37,742 }	1,54,081	1,55,310	+1,268	+1,157	+111
<i>A. 3.—Allowances, Honoraria, etc.</i>					
O. 68,700 }					
S. (c)—724 }	67,976	70,063	+2,087	—1,500	+3,587
Larger expenditure under travelling allowance in Burma. Reduction in appropriation was not justified.					
<i>A. 4.—Supplies and Services</i>					
O. 4,92,500 }					
S. (d)—2,00,640 }	2,91,860	2,50,943	—40,917	+2,577	—43,494
Mainly economy in Burma under purchase and carriage of rations (Rs. 18,000) and early recall of expeditions (Rs. 21,000). Reappropriation sanctioned in March 1932 was not justified. Original appropriation reduced on account of early recall of Triangle Expedition and other measures of economy.					
<i>A. 5.—Contingencies</i>					
O. 69,300 }					
S. (e)—18,200 }	51,100	41,556	—9,544	—3,270	—6,274
Mainly decreased expenditure on petty construction and repairs owing to completion of Public Works Department buildings in Burma. Savings not fully surrendered. For reduction in original appropriation see sub-head A. 4.					
<i>A. 6.—Grants-in-aid</i>					
O. 2,700 }					
S. (e)—300 }	2,400	2,301	—99	..	—99
<i>A. 7.—Contribution</i>					
	61,74,000	61,67,600	—6,400	..	—6,400
<i>B.—Buildings and Communications :</i>					
<i>B. 1.—Expenditure in Waziristan.</i>					
O. 1,44,000 }					
S. (f)—1,00,000 }	44,000	97,502	+53,502	+54,022	—520
Reappropriation to meet expenditure on works carried forward from the previous year on improvements to tracks in Waziristan (Rs. 40,000) and other expenditure under this head.					
(a) Sanctioned in January—Rs. 15,148 and March—Rs. 7,053.					
(b) Sanctioned in January—Rs. 27,219 and March—Rs. 250.					
(c) Sanctioned in January.					
(d) Sanctioned in January—Rs. 1,58,945 and March—Rs. 21,005.					
(e) Sanctioned in January—Rs. 17,767 and March—Rs. 893.					
(f) Sanctioned in March.					

Major Head and sub-head.	Final Appropriation. Rs.	Actual Expenditure. Rs.	Excess + Saving —. Rs.	Net reappropriation or surrender. Rs.	Remainder un- adjusted + or —. Rs.
<i>B.—Buildings and Communications—conold.</i>					
<i>B. 2.—Expenditure on Roads of Military Importance</i>					
<i>O.</i> 26,08,000 }					
<i>S. (g)</i> —2,20,237 }	23,87,763	24,20,338	+32,575	—43,250	+75,825
Withdrawn owing to financial stringency. The excess is due to late adjustment of working pay, etc. of troops employed on construction of roads in the Khajuri Plain. See Important Comment.					
<i>B. 3.—Expenditure on Buildings of Military and Frontier Constabulary.</i>					
<i>O.</i> 6,65,100 }					
<i>S. (h)</i> —2,52,960 }	4,12,140	3,93,915	—18,225	—9,039	—9,156
<i>B. 4.—Miscellaneous Works</i>					
<i>O.</i> 10,42,000 }					
<i>S. (g)</i> —74,933 }	9,67,068	10,11,705	+44,637	+34,678	+9,959
Additional appropriation (column 5) for hastening the completion of the construction of buildings for early occupation in Burma proved inadequate.					
<i>B. 5.—Establishment and Audit Charges.</i>					
<i>O.</i> 7,15,400 }					
<i>S. (k)</i> —1,21,022 }	6,94,378	6,58,067	+36,311	—39,866	+1,03,555
On account of enhanced rate of <i>pro rata</i> calculations in Burma and North-West Frontier Province (Rs. 1,00,000) and adjustment of pensionary charges for which no provision was made (Rs. 6,700). See Important Comment.					
<i>B. 6.—Tools and Plant</i>					
<i>O.</i> 63,900 }					
<i>S. (l)</i> —11,924 }	51,976	56,489	+4,513	+547	+3,966
Provision for tools and plant in Burma was made under sub-head B. 4 and it was assumed that the classification would follow the provision.					
<i>C.—Miscellaneous :</i>					
<i>C. 1.—Pay of Officers</i>					
<i>O.</i> 50,800 }					
<i>S. (j)</i> —16,512 }	34,288	32,668	—1,620	..	—1,620
<i>C. 2.—Pay of Establishments</i>					
<i>O.</i> 1,29,000 }					
<i>S. (k)</i> —11,291 }	1,17,709	1,17,709	+50	+9,897	—9,847
Reappropriated to meet the cost of transport Coolie Corps in Assam. Savings in several establishments in Burma not fully surrendered.					
<i>C. 3.—Allowances, Honoraria, etc.</i>					
<i>O.</i> 53,800 }					
<i>S. (l)</i> —3,836 }	49,964	43,817	—6,147	—6,789	+642
<i>C. 4.—Supplies and Services</i>					
<i>O.</i> 1,70,800 }					
<i>S. (m)</i> —14,928 }	1,55,872	1,53,903	—1,971	+11,541	—13,512
Reappropriation sanctioned in February for Burma was unnecessary.					
<i>C. 5.—Contingencies</i>					
<i>O.</i> 56,900 }					
<i>S. (l)</i> —1,668 }	55,232	61,710	+6,478	—10,506	+17,167

Original excess mainly on account of advances for tour charges in Burma (apparently made from Contingencies) not being fully adjusted (Rs. 21,000) partly counterbalanced by savings under petty construction and repairs (Rs. 12,000). The reappropriations did not take into account the possibility of non-adjustment of tour charges.

(j) Sanctioned in March.

(k) Sanctioned in February—March.

(l) Sanctioned in January—Rs. 13,821 and March—Rs. 1,440.

(m) Sanctioned in August—Rs. 6,000; January—Rs. 5,081 and March—Rs. 610.

(n) Sanctioned in January.

(o) Sanctioned in August—Rs. 5,000 and January—Rs. 9,000.

Serial No.	Service.	Appropriation.	Expenditure.	Balance.		Not reappropriation or surrender.	Remainder unadjusted + or—.
				Unexpended.	Excess.		
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.

NORTH WEST FRONTIER PROVINCE—*contd.*

3. Construction of a Scout Post for 12 Platoons and Civil Serai at Domali	—2,500	12,460	..	14,960	+15,000	—40
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Estimate Rs. 6,30,000; expenditure to 31st March 1932, Rs. 6,52,000; completed.

4. Construction of a Militia Post at Tanai	—40,443	92,474	..	1,42,917	+1,42,443	+474
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Estimate Rs. 5,14,098; expenditure to 31st March 1932, Rs. 1,67,114; completed. Further charges to come.

BURMA.

5. Construction of buildings in connection with the North-East Frontier Project	1,00,000	1,96,585	..	96,585	+49,000	+47,585
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Estimate Rs. 11,96,049 (revised); expenditure to 31st March 1932, Rs. 9,20,976; in progress. As a lump sum appropriation was made for the entire project, the individual works have not been shown separately.

(b) Originally estimated to cost Rs. 50,000 or less but now estimated to cost above Rs. 50,000.

Nil.

II.—Other Major works for which specific provision was made in the budget.

Nil.

III.—Major works for which specific provision was not made in the budget.

BALUCHISTAN.

6. Construction of a Militia Post at Tot-Dirga	3,662	..	3,662	+3,027	+475
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Estimate Rs. 62,480; expenditure to 31st March 1932, Rs. 62,630; completed.

NORTH WEST FRONTIER PROVINCE.

7. Construction of a Civil Treasury, Court, Magistrate and clerk's quarters at Razmak	1,240	..	1,240	+1,250	—10
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Estimate Rs. 85,280; expenditure to 31st March 1932, Rs. 82,818; work completed.

8. Construction of Frontier Constabulary Post at Dregbandri	—1,565	1,565	..	1,565	..
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Estimate Rs. 72,501; expenditure to 31st March 1932, Rs. 71,807; completed; but further charges to come.

IV.—Minor Works.

9. All works collectively	89,000	81,200	7,800	..	—2,240	—5,260
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Statement of Expenditure on Important New Works Original Works—Communications.

Serial No.	Service.	Appropriation.	Expenditure.	Balance.		Net reappropriation or surrender.	Remainder unadjusted + or—
		Rs.	Rs.	Unexpended.	Excess.		
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.

I.—Major works above Rs. 50,000 for which specific provision was made in the budget.

(a) Estimated to cost above Rs. 50,000.

NORTH-WEST FRONTIER PROVINCE.

1. Improvements to tracks in Waziristan . . .	—	53,556	—	53,556	+53,556	—107
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Estimate Rs. 5,28,559; expenditure to 31st March 1932, Rs. 5,37,036; completed; further charges to come. Details of individual works are as below:—

Service.	Estimated amount.	Expenditure up to 1931-32.	Balance.	Remarks.
(i) Construction of track from Tanda China to Ladha . . .	3,83,836	3,84,683	—847	Completed; but further charges to come.
(ii) Improvements to Razani Datta Khel Track (Sections II and III)	35,212	35,729	—517	Completed.
(iii) Construction of unmetalled Cart track from Datta Khel to Razani	1,00,511	1,16,624	—7,113	Completed; further charges to come.
	5,28,559	5,37,036		
2. Construction of Thal Idak Road with a bridge over the Kaitu . . .	5,89,000	4,46,092	1,43,908	—1,45,839 +4,231

Estimate Rs. 17,87,000; expenditure to 31st March 1932, Rs. 16,62,937; in progress.

3. Construction of a third class un-metalled Road from Draban to Drasinda . . .	50,000	52,450	..	2,450 +2,500 —50
---	--------	--------	----	------------------

Estimate Rs. 1,62,195; expenditure to 31st March 1932, Rs. 1,11,422; completed.

4. Constructing Tanai Gulkoach road . . .	1,91,000	1,67,466	23,534	.. —25,600 +466
---	----------	----------	--------	-----------------

Estimate Rs. 3,78,721; expenditure up to 31st March 1932, Rs. 2,74,690; completed.

5. Construction of Roads in the Khojuri plain . . .	1,57,000	1,80,188	..	23,188 —50,000 +73,188
---	----------	----------	----	------------------------

Estimate Rs. 8,00,000; expenditure to 31st March 1932, Rs. 6,01,001; Balance Rs. 1,98,999; in progress.

6. Construction of a third class unmetalled road from Ladha to Buddar . . .	—7,237	73,412	..	80,649 +53,237 —7,588
---	--------	--------	----	-----------------------

Estimate Rs. 1,30,363; expenditure to 31st March 1932, Rs. 73,412; completed; further charges to come.

Serial No.	Service.	Appropriation.	Expenditure.	Balance.		Net reappropriation or surrender.	Remainder unadjusted+ or-.
				Unexpended.	Excess.		
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.

BURMA.

7. Construction of N'Sop Samprabam Cart road	10,000	—8,004	16,004	—16,004
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Estimate, Rs. 18,65,624 (revised); expenditure to 31st March 1932, Rs. 18,23,614; completed.

ASSAM.

8. Realignment of the Lohit Valley Road (Lower route)	—4,200	3,236	..	7,436	+7,436
---	--------	-------	----	-------	----	----	--------

(b) Originally estimated to cost Rs. 50,000 or less but now estimated to cost above Rs. 50,000.

Nil.

II.—Other Major works for which specific provision was made in the budget.

9. All works collectively	..	—272	272	—272
---------------------------	----	------	-----	----	----	----	------

III.—Major works for which specific provision was not made in the budget.

NORTH-WEST FRONTIER PROVINCE.

10. Constructing three screw pile bridges over Tabizam on Sararogha Razmak Road	..	715	..	715	+667	+48
---	----	-----	----	-----	------	-----

Estimate Rs. 8,84,000 (revised); expenditure to 31st March, 1932 Rs. 7,47,638; completed.

11. Construction of Road from Saruwaka to Wana	..	1,31,656	..	1,31,656	+1,30,060	+1,656
--	----	----------	----	----------	-----------	--------

Estimate Rs. 40,34,244; expenditure to 31st March 1932, Rs. 33,56,311; completed; further charges to come.

12. Widening the Kohat-Peshawar road	..	245	..	245	..	+245
--------------------------------------	----	-----	----	-----	----	------

Estimate Rs. 2,45,989; expenditure to 31st March 1932, Rs. 2,40,896; completed.

13. Construction of a third class un-metalled road from Bad-Narai to Tiarna	..	7,146	..	7,146	..	+7,146
---	----	-------	----	-------	----	--------

Estimate Rs. 5,63,712; expenditure to 31st March 1932, Rs. 7,146; in progress.

IV.—Minor Works.

4 All works collectively	67,000	24,793	42,207	..	—33,533	—3,575
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IMPORTANT COMMENT.

Of the final excess of over 1 lakh, Rs. 65,188 occurred in Burma and Rs. 39,119 under the Agency of the Military Engineering Service, Northern Command, under sub-head B 5—Establishment and Audit charges. The explanation has been given that these excesses were mostly due to unanticipated changes in the amount of *pro rata* establishment charges adjusted after the close of the year in accordance with the system mentioned in the note under grant No. 73 Civil Works. In the case of Burma, this *pro rata* rate assumed was 21.65 per cent, based on the rate actually charged for 1929-30, but actually the final rate adjusted rose to 41.25 per cent. The variation of percentages in the case of the Northern Command has not been stated. It will be seen also that the minus supplementary appropriations of Rs. 1,21,022 were sanctioned in February and March 1932 under sub-head B. 5. It seems to be a point for serious consideration whether at a late stage in the year a more accurate estimate cannot be obtained as to what is likely to be the final percentage of works expenditure which will be adopted for the purpose of these *pro rata* adjustments, so as to avoid the fairly large excess over final appropriation which has occurred in the present case. It will also be seen that there is a fairly large final excess (Rs. 75,825) over the final appropriation under sub-head B. 2 for expenditure on Roads of Military Importance under the agency of the Military Engineering Service owing to the failure to take into account the cost of working pay, etc., of troops employed on the construction of roads in the Khajuri Plain, which was adjusted late in the year. It is not clear why the possibility of this debit arising within the year was not foreseen.

TERRITORIAL AND POLITICAL PENSIONS.

(All Non-voted.)

ACCOUNT of the Sum Expended, in the Year ended 31 March 1932, compared with the Sum Appropriated, to defray the Expenses in connection with TERRITORIAL AND POLITICAL PENSIONS.

Major Head and Sub-head.	Final Appropriation.	Actual Expendi- ture.	Excess + Saving —.	Net reappropriation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "44—TERRITORIAL AND POLITICAL PENSIONS."					
A.—Territorial and Political Pensions (India):					
A. 1.—Carnatic Stipends					
O. 2,01,800 }					
S. (a) 200 }	2,01,800	1,98,143	—3,657	..	—3,657
Death of certain stipendiaries.					
A. 2.—Tanjore Pensions.	24,300	19,218	—5,082	..	—5,082
Owing partly to the death of some pensioners and partly to the non-utilisation of the provision made for commutations.					
A. 3.—Mysore Family Pensions					
O. 12,700 }					
S. (a) 1,500 }	14,200	14,166	—34	..	—34
Supplementary appropriation for new pensions sanctioned.					
A. 4.—Oudh Wasiga Pensions					
O. 3,00,000 }					
S. (a) 2,000 }	3,02,000	2,81,140	—27,860	..	—27,860
Non-drawal of pensions. Additional appropriation was unnecessary.					
A. 5.—Nagpur Burhumshah Family Pensions	50,000	50,000	..	..	—
A. 6.—Rhonela Family Pensions, etc.	95,500	93,607	—1,893	..	—1,893
Non-drawal of pensions.					
A. 7.—Surat Nawab's Family Pensions	51,500	51,779	—21	..	—21
A. 8.—Sakara Pensions	30,000	30,000	..	..	..
A. 9.—Pensions granted on the conquest of Sind	58,500	58,500	..	..	..
A. 10.—Pensions to Maharaja Prabhu Narain Singh Bahadur of Benares	1,00,000	75,000	—25,000	..	—25,000
Non-drawal of the instalment for the last quarter.					
A. 11.—Pensions to Syed Ahmed Shah of Meerut					
O. 11,900 }					
S. (a) 40 }	11,940	11,940	..	..	..
A. 12.—Nizam's Family Pensions					
O. 4,02,000 }					
S. (a) —9,000 }	3,93,000	3,93,910	+910	—738	+1,698
Reduction in appropriation on the basis of eight months' actuals proved excessive owing to larger payments towards the close of the year.					
A. 13.—Oudh Family Pensions					
O. 2,50,500 }					
S. (a) 1,500 }	2,52,000	2,49,452	—2,548	..	—2,548
Supplementary appropriation for payment of arrears proved unnecessary.					

(a) Sanctioned in February—March.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Territorial and Political Pensions (India)—concd.					
A. 14.—Pensions to Deshmukhs and Deshpandias in Betar	1,80,000	1,74,592	—5,408	..	—5,408
Non-drawal of pensions.					
A. 15.—Khurda Family Pensions	25,600	25,600	..	..	..
A. 16.—Delhi Family Pensions	28,700	28,241	—459	..	—459
A. 17.—Pensions to Maharatta Salanodars					
O. 27,700 }					
S. (a) —850 }	26,850	30,502	+3,652	..	+3,652
Irregular drawal of pensions.					
A. 18.—Other Pensions					
O. 11,74,800 }					
S. (a) —4,200 }	11,70,600	11,19,433	—51,117	+788	—51,905
Mainly irregular drawal of pensions, non-utilisation of provision for commutation and casualties.					
B.—Territorial and Political Pensions paid in England (At par):					
B. 1.—Family of the late Maharaja Duleep Singh	1,00,000	1,07,778	+7,778	..	+7,778
Pensions for 13 months were drawn during the year as the result of an acceleration of pensioner's applications.					
B. 2.—Bengal Nizamat Family	7,000	6,300	—700	..	—700
C.—Territorial and Political Pensions in Turkish Arabia, Bushire, Khorasan and Persia	8,000	7,862	—138	..	—138
D.—Charitable Allowances					
O. 86,100 }					
S. (a) —2,100 }	84,000	76,528	—8,472	..	—8,472
The expenditure is of a fluctuating nature and no accurate estimate is possible.					
E.—Loss or Gain by Exchange (on B above).					
O. .. }					
S. (a) 1,500 }	1,500	486	—1,014	..	—1,014
Total	32,34,590	31,13,527	—1,21,063	..	—1,21,063

IMPORTANT COMMENT.

As explained at page 346 of the Appropriation Report of 1930-31, the large saving of over a lakh is due, in the main, to some pensions not being drawn when they become due but after an interval. To guard against similarly large savings in future, the Finance Department have since issued instructions to all Accounts officers controlling the appropriation to make their estimates as accurate as possible. The effect of these instructions will not be apparent till after the close of the accounts for 1932-33.

(a) Sanctioned in February—March.

BANGALORE.

(All Non-voted.)

SUMMARY BY ACCOUNTS of the Sum Expended, in the Year ended 31 March 1932, compared with the Sum Appropriated, to defray Expenses in connection with the BANGALORE ASSIGNED TRACTS.

Accounts.		Final	Actual	Excess +	Net	Remainder
		Appropriation.	Expenditure.	Saving—	reappropriation or surrender.	unadjusted + or —
		Rs.	Rs.	Rs.	Rs.	Rs.
Account I.—Police	Gross . .	3,17,960	3,09,146	—8,814	—543	—8,271
	Deductions . .	—1,500	—1,346	+154	..	+154
	Net . .	3,16,460	3,07,800	—8,660	—543	—8,117
Account II.—Education.	Gross . .	4,18,623	4,22,646	+4,013	—1,313	+3,866
	Deductions . .	—3,700	—7,850	+850	+600	+250
	Net . .	4,09,923	4,14,796	+4,863	—1,243	+6,116
Account III.—Medical and Public Health		3,37,506	3,32,383	—4,823	+7,650	—12,273
<p>Sub-head B.—The final saving of Rs. 5,974 against provision of Rs. 17,000 is due mainly to non-payment of claims of the Mysore Government for maintenance of patients in their Mental Hospital—the matter being under correspondence.</p>						
Account IV.—Other Expenditure Heads		2,92,707	2,74,240	—18,467	—5,859	—12,603
<p>Sub-head B. 3.—The final saving of Rs. 7,326 (col. 6) against provision of Rs. 71,047 is due mainly to less consumption of arrack, opium and ganja.</p>						
Totals	Gross . .	13,66,801	13,38,915	—27,886	—600	—27,286
	Deductions . .	—10,200	—9,196	+1,004	+600	+404
	Net . .	13,56,601	13,29,719	—26,882	..	—26,882

ACCOUNT I—POLICE.

Major Head and Sub-head.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —	Net reappro- priation, or surrender.	Remainder un- adjusted + or —
	Rs.	Rs.	Rs.	Rs.	Rs.
<i>A.—District Executive Force—District Police :</i>					
<i>A. 1.—Pay of Officers</i>					
<i>O.</i> 15,800 }	15,862	14,677	—385	+140	—525
<i>S.</i> (a) —738 }					
<i>A. 2.—Police Force</i> . . .	1,70,600	1,71,346	+746	+1,350	—604
<i>A. 3.—Office Establishments</i> .	11,200	10,528	—672	..	—672
<i>A. 4.—Allowances, Honoraria, etc.</i>					
<i>O.</i> 20,400 }	19,860	17,919	—1,941	—2,033	+92
<i>S.</i> (b) —540 }					
<i>A. 5.—Works</i> . <i>O.</i> 17,100 }					
<i>S.</i> (c) —7,000 }	10,100	9,978	—122	—112	—10
<i>A. 6.—Clothing and other supplies</i>	15,000	10,090	—4,910	—460	—4,450
Reduction of Police Force and purchase of articles of clothing at a lower rate; offer of surrender made too late for acceptance.					
<i>A. 7.—Contingencies</i>					
<i>O.</i> 14,900 }	14,600	14,558	—42	+572	—614
<i>S.</i> (a) —300 }					
<i>A. 8.—Grants-in-aid, Contribu- tions, etc.</i>	600	913	+313	..	+313
Contribution for passage of an officer not anticipated.					
<i>A. 9.—Deduct—Establishments Charges recovered from other Governments, Departments, etc.</i> . . .	—1,500	—1,346	+154	—	+154
<i>B.—Railway Police :</i>					
<i>B. 1.—Pay of Officers</i> . . .	1,200	1,170	—30	..	—30
<i>B. 2.—Pay of Establishments</i>					
<i>O.</i> 43,100 }	42,838	41,174	—1,664	..	—1,664
<i>S.</i> (a) —262 }					
<i>B. 3.—Other Charges</i> . . .	16,900	16,783	—107	—	—107
<i>Totals</i> . { <i>Gross</i> . . .	3,17,960	3,09,146	—8,814	—543	—8,271
<i>Deductions</i> . . .	—1,500	—1,346	+154	..	+154
<i>Net</i> . . .	3,16,460	3,07,800	—8,660	—543	—8,117

(a) Sanctioned in February.

(b) Sanctioned in June.

(c) Sanctioned in August.

ACCOUNT II—EDUCATION.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—.	Net reappropriation or surrender.	Remainder unadjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—University :					
Grants-in-aid to Non-Government Arts Colleges					
O. 17,500 }	15,500	15,758	+258	+410	—152
S. (a)—2,000 }					
B.—Grants-in-aid to Non-Government Secondary Schools.	2,27,000	2,23,835	—3,165	—4,182	+1,017
C.—Primary—Government Primary Schools :					
O 1.—Pay of Establishments	2,200	2,145	—55	..	—55
O 2.—Other Charges					
O. 1,000 }	130	250	+120	+160	—40
S. (b)—370 }					
D.—Grants-in-aid to Non-Government Primary Schools—					
O. 1,35,200 }	1,07,550	1,14,886	+7,036	+811	+6,225
S. (c)—27,500 }					
Final excess due to surrenders of funds having been made on two occasions, the second intended to supersede the first but mistakenly treated as a separate surrender—mistake detected too late for rectification.					
E.—Special—Government Special Schools :					
E. 1.—Pay of Establishments					
O. 7,700 }	7,350	6,849	—531	..	—531
S. (a)—320 }					
E. 2.—Other charges					
O. 5,300 }	4,750	4,064	—686	—1,110	+424
S. (d)—2,150 }					
E. 3.—Deduct — Charges recovered from Coorg Administration	—2,800	—2,349	+451	+600	—149
F.—Grants-in-aid to Non-Government Special Schools					
O. 26,800 }	18,200	20,064	+1,864	+1,151	+713
S. (a)—8,600 }					
Stipends to women teachers for study in Aided Training Schools in Madras and grants-in-aid to certain private Training and Industrial Schools.					
G.—General :					
G. 1.—Inspection :					
G. 1 (1)—Pay of Officers	7,500	7,131	—369	..	—369
G. 1 (2)—Pay of Establishments	2,000	8,392	—708	..	—708
G. 1 (4)—Other Charges					
O. 4,100 }	3,513	3,514	+196	+442	—246
S. (a)—482 }					
G. 1 (5)—Deduct—Charges recovered from Coorg Administration	—5,900	—5,501	+399	..	+399
Over—estimated.					
G. 2.—Scholarships					
O. 13,000 }	11,700	11,327	—373	..	—373
S. (a)—1,300 }					
G. 3.—Miscellaneous	—3,400	3,831	+431	+470	—39
Totals					
Gross	4,18,628	4,22,646	+4,018	—1,843	+5,861
Deductions	—8,700	—7,850	+850	+600	+250
Net	4,09,928	4,14,796	+4,868	—1,243	+6,110

(a) Sanctioned in August.

(b) Sanctioned in August—Rs. 370 and February—Rs. 600.

(c) Sanctioned in June—Rs. 11,800 and August—Rs. 15,000.

(d) Sanctioned in August—Rs. 320 and February—Rs. 1,000.

(e) Sanctioned in June—Rs. 42 and August—Rs. 440.

ACCOUNT III—MEDICAL AND PUBLIC HEALTH.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reapportionation or surrender.	Remainder unadjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<i>A.—Medical—Hospitals and Dispensaries :</i>					
<i>A. 1.—Pay of Officers.</i>					
<i>O.</i> 25,300 } 25,335		24,503	—533	..	—533
<i>S. (a) —604 }</i>					
<i>A. 2.—Pay of Establishments .</i>	67,500	63,394	—4,106	—2,750	—1,356
<i>A. 3.—Allowances, Honoraria, etc.</i>					
<i>O.</i> 25,700 } 21,770		25,479	—1,291	—720	—571
<i>S. (b) —330 }</i>					
<i>A. 4.—Cost of Medicines and Diet of Patients .</i>	63,000	69,121	+6,121	+7,350	—1,029
Additional funds to provide for larger number of admissions to hospitals.					
<i>A. 5.—Works</i>	27,000	17,495	—9,504	—3,200	—1,304
<i>A. 6.—Other Expenses .</i>					
<i>O.</i> 55,500 } 53,500		57,570	+3,770	+3,250	—180
<i>S. (c) —2,000 }</i>					
Sec A. 4.					
<i>A. 7.—Grants-in-aid, Contributions, etc.</i>	3,000	6,921	+3,921	+4,170	—349
Additional funds for grant in aid to a Zenana tuberculosis hospital.					
<i>A. 8.—Establishment and Other Charges paid to Bangalore Municipality . . .</i>	500	900	..	..	..
<i>B.—Medical—Mental Hospitals</i>	13,000	11,978	—1,024	+4,950	—5,974
Claims for maintenance of mental patients in Mysore State Mental Hospital not paid during 1931-32 as the matter was under correspondence.					
<i>C.—Medical Schools and Colleges—Scholarships</i>	5,900	4,605	—1,295	—900	—395
<i>D.—English charges</i>					
(High Commissioner) <i>O.</i> .. } 2,000		1,990	—10	—	—10
<i>on Stories. S. (c) 2,000 }</i>					
Liabilities brought forward on demands received in the previous year. Provision for the expenditure was made in the Indian portion of the estimates.					
<i>E.—Loss or gain by Exchange</i>	..	25	+25	..	+25
<i>F.—Public Health Establishment:</i>					
<i>F. 1.—Pay of Establishments</i>	700	660	—40	..	—40
<i>F. 2.—Other Charges</i>	200	240	+40	..	+40
<i>G.—Grants-in-aid for Public Health purposes</i>	50,000	50,000	..	..	..
Total	3,37,506	3,32,833	—4,623	+7,650	—12,273

(a) Sanctioned in February.

(b) Sanctioned in June.

(c) Sanctioned in November.

ACCOUNT IV.—OTHER EXPENDITURE HEADS.

Major Head and Sub-head.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving—	Net reappro- priation or surrender	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
<i>A.—Land Revenue</i>	300	274	—26	—26	—
<i>B.—Excise:</i>					
<i>B. 1.—Pay of Officers</i>					
<i>O.</i> 5,100 }	4,513	4,763	—210	..	—210
<i>S. (a)—197 }</i>					
<i>B. 2.—Pay of Establishments</i>	6,700	6,779	+79	+164	—85
<i>B. 3.—Other Charges</i>					
<i>O.</i> 78,700 }	77,700	63,721	—13,979	—6,653	—7,320
<i>S. (a)—1,000 }</i>					
Original savings due to less consumption of arrack (Rs. 13,574), opium and ganja (Rs. 1,500). A portion of the saving was reserved for reappropriation to other heads to meet certain charges anticipated which did not materialise within the year.					
<i>C.—Stamps</i>	2,500	2,303	—197	..	—197
<i>D.—Registration:</i>					
<i>D. 1.—Pay of Establishments</i>					
<i>O.</i> 4,700 }	4,525	4,347	—178	..	—178
<i>S. (a)—175 }</i>					
<i>D. 2.—Other Charges</i>	100	69	—41	..	—41
<i>E.—General Administration.—District Administration:</i>					
<i>E. 1.—Pay of Officers</i>	20,300	19,924	—376	+394	—570
<i>E. 2.—Pay of Establishments</i>	9,900	9,687	—213	+62	—275
<i>E. 3.—Other Charges</i>					
<i>O.</i> 12,500 }	11,500	11,775	—25	+400	—425
<i>S. (b)—700 }</i>					
Certain works not billed for within the year.					
<i>F.—Administration of Justice:</i>					
<i>F. 1.—Law Officers</i>	2,400	3,050	+650	+650	..
Additional funds on account of increase in number of cases.					
<i>F. 2.—Judicial Commissioner</i>					
<i>F. 2 (1).—Pay of Officers</i>	3,200	2,711	—489	..	—489
<i>F. 2 (2).—Pay of Establishments</i>	3,000	2,865	—135	..	—135
<i>F. 2 (3).—Other charges</i>					
<i>O.</i> 2,400 }	1,700	996	—714	..	—714
<i>S. (a)—700 }</i>					
<i>F. 3.—Civil and Sessions Courts:</i>					
<i>F. 3 (1).—Pay of Officers</i>					
<i>O.</i> 15,600 }	14,241	13,241	—1,000	—294	—700
<i>S. (a)—1,359 }</i>					
<i>F. 3 (2).—Pay of Establishments</i>					
<i>O.</i> 22,100 }	21,500	20,325	—1,175	..	—1,175
<i>S. (a)—600 }</i>					
Under leave salary.					
<i>F. 3 (3).—Allowances, Honoraria, etc.</i>	1,100	901	—199	—199	—9
<i>F. 3 (4).—Contingencies</i>	3,400	2,250	—1,150	—1,010	—210
<i>F. 4.—Criminal Courts:</i>					
<i>F. 4 (1).—Pay of Officers</i>					
<i>O.</i> 7,600 }	7,620	7,020	—600	..	—600
<i>S. (a)—180 }</i>					
<i>F. 4 (2).—Pay of Establishments</i>					
<i>O.</i> 9,200 }	9,132	8,678	—454	..	—454
<i>S. (a)—168 }</i>					
<i>F. 4 (3).—Other Charges</i>	2,800	2,407	—393	—300	—193

(a) Sanctioned in February.
(b) Sanctioned in August.

ACCOUNT IV.—OTHER EXPENDITURE HEADS—*concl'd.*

Major Head and Sub-head,	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation or surrender.	Remainder un- adjusted + or —.
	Ra.	Ra.	Ra.	Ra.	Ra.
<i>G.—Jails and Convict Settlements</i>	13,600	15,846	+2,246	+1,950	+296
Additional funds which were under estimated for revised rates for maintenance of prisoners.					
<i>H.—Political</i>					
<i>O.</i> 3,500 }	3,746	3,530	—216	..	—216
<i>S.</i> (a) —60 }					
<i>I.—Agriculture.—Veterinary Charges:</i>					
<i>I. 1.—Pay of Establishments</i>	4,700	4,675	—25	..	—25
<i>I. 2.—Other Charges</i>					
<i>O.</i> 6,700 }	5,595	4,592	—1,003	—1,006	+3
<i>S.</i> (a) —1,105 }					
<i>J.—Miscellaneous Departments:</i>					
<i>J. 1.—Pay of Establishments</i>					
<i>O.</i> 900 }	751	781	..	..	..
<i>S.</i> (a) —119 }					
<i>J. 2.—Other Charges</i>	1,200	979	—221	..	—221
<i>K.—Superannuation Allowances and Pensions</i>	41,000	41,556	+556	..	+556
<i>L.—Stationery and Printing</i>					
<i>Cost of Printing and Stationery</i>	1,400	2,003	+1,003	..	+1,003
Cost of printed forms supplied by the Madras Government not provided for or anticipated during the year.					
<i>M.—Miscellaneous</i>	12,300	12,189	—118	..	—118
<i>Total</i>	2,92,707	2,74,240	—18,467	—5,859	—12,608

NOTE.

The current control of expenditure has deteriorated as compared with the previous year, the final savings not surrendered having been 2 per cent (0.9 per cent in 1930-31) of final appropriation. There were final uncovered excesses for 14 sub-heads; in the case of 6 sub-heads additional appropriations were sanctioned which merely increased the original savings; there was also room for a surrender of funds under the following sub-heads—

Account I.—Sub-head A. 6.

Account III.—Sub-head B.

Account IV.—sub-head B. 3 and F. 3 (2).

It has been explained that the revised procedure laid down by the Government of India in August 1926 was, in consequence of the abolition of the Pay and Accounts office, adopted at the end of the year and this mainly accounts for the deterioration in the current control. Savings to the extent of Ra. 11,068 were offered for surrender but at too late a stage for acceptance.

(c) Sanctioned in February.

WESTERN INDIA STATES AGENCY.

(All Non-voted.)

ACCOUNT of the Sum Expended, in the Year ended 31 March 1932, compared with the Sum Appropriated, to pay the Salaries and other Expenses of the WESTERN INDIA STATES AGENCY.

Major Head and Sub-head.	Final Appropriation. Rs.	Actual Expenditure. Rs.	Excess + Saving— Rs.	Net reappropriation or surrender. Rs.	Remainder un-adjusted + or — Rs.
A.—Political Expenditure—Political Agents:					
A. 1.—Pay of Officers.					
O. 3,29,300 }					
S. (a)—18,044 }	3,11,256	3,10,820	—366	..	—366
A. 2.—Pay of Establishments.					
O. 4,03,300 }					
S. (a)—17,818 }	3,85,482	3,72,208	—13,274	—10,875	—2,399
A. 3.—Allowances, Honoraria, etc.					
O. 98,200 }					
S. (b)—9,983 }	89,117	89,696	+579	+1,500	—921
A. 4.—Supplies and Services.	62,900	61,509	—1,398	..	—1,398
A. 5.—Contingencies.					
O. 49,700 }					
S. (c)—4,970 }	44,730	43,741	—989	..	—989
A. 6.—Grants-in-aid, contributions, and donations	7,200	8,454	+1,254	+2,756	—1,502
A. 8.—Miscellaneous.					
O. 6,000 }					
S. (d)—1,200 }	4,800	227	—4,573	—4,556	—17
Originally overestimated, the item having been a new one (relating to refunds of Customs duty) for which estimating is difficult.					
A. 9.—Deduct—Establishment Charges recovered from other Government, Department, etc.	—2,41,600	—2,30,463	+11,137	+11,175	—38
B.—Police Expenditure:					
B. 1.—District Executive Forces:					
B. 1 (1).—Pay of Officers					
O. 55,100 }					
S. (a)—5,981 }	49,119	48,846	—273	..	—273
B. 1 (2).—Police Force Establishment					
O. 4,11,500 }					
S. (a)—412 }	4,11,088	4,12,163	+1,075	+2,600	—1,525
B. 1 (3).—Office Establishment					
O. 33,100 }					
S. (a)—2,980 }	30,120	29,598	—522	..	—522
B. 1 (4).—Allowances, Honoraria, etc.					
O. 1,34,200 }					
S. (f)—11,758 }	1,22,442	1,13,236	—9,206	—5,782	—3,424
B. 1 (5).—Supplies and Services					
O. 27,300 }					
S. (g)—2,700 }	24,600	20,070	—4,530	—4,440	—90
Economy in supply of uniform.					
B. 1 (6).—Contingencies	17,500	22,513	+5,013	+5,940	—727
Additional funds provided as the Government of India had cut down the original estimate too much.					
B. 1 (7) Grants-in-aid, contributions and donations					
O. 1,300 }					
S. (e)—79 }	1,221	1,110	—111	..	—111
B. 2.—Deduct—Cost of Additional Police	—89,700	—88,067	+1,633	+1,632	+1

(a) Sanctioned in February—March.

(b) Sanctioned in June—Rs. 43 and August—Rs. 9,000.

(c) Sanctioned in August.

(d) Sanctioned in October.

(e) Sanctioned in March.

(f) Sanctioned in June—Rs. 1,117 and March, —Rs. 10,621.

Major Head and Sub-head.	Final Appro- priation. Rs.	Actual Expendi- ture. Rs.	Excess + Saving —. Rs.	Net reappro- priation or surrender. Rs.	Remainder un- adjusted + or —. Rs.
<i>C.—Public Health Expenditure—Public Health Establishment.</i>					
O. 9,000 }					
S. (a) —966 }	8,034	8,052	+18	+135	—117
<i>D.—Stamps :</i>					
O. 1,000 }					
S. (b) —450 }	550	439	—111	—143	+32
<i>E.—Ecclesiastical :</i>					
<i>E. 1.—Ecclesiastical Establishment—Church of England :</i>					
<i>E. 1 (1).—Pay of Establish- ments</i>					
O. 264 }					
S. (c) —43 }	216	216	..	..	..
<i>E. 1 (2).—Supplies and Ser- vices and Contingencies.</i>					
O. 764 }					
S. (c) —162 }	612	499	—113	..	—113
<i>E. 2.—Cemetery Establishment</i>					
O. 1,972 }					
S. (c) —700 }	1,272	1,170	—102	..	—102
<i>F.—Education :</i>					
<i>F. 2.—Grants-in-aid to non- Government Secondary Schools :</i>					
O. 11,317 }					
S. (d) —1,373 }	11,314	11,314	..	..	..
<i>F. 3.—Grant-in-aid to non- Government Primary Schools and other mi- scellaneous charges :</i>					
O. 4,813 }					
S. (d) —427 }	4,386	4,386	..	..	..
<i>G.—Excise :</i>					
<i>G. 1.—District Executive Establishment :</i>					
<i>G. 1 (1).—Pay of Establish- ments</i>					
	2,700	2,627	—73	..	—73
<i>G. 1 (2).—Allowances, Ho- noraria, etc.</i>					
	300	252	—48	..	—48
<i>G. 1 (3).—Supplies and Services :</i>					
O. 4,400 }					
S. (a) —2,241 }	2,159	2,317	+158	+300	—42
<i>G. 1 (4) Contingencies :</i>					
O. 1,100 }					
S. (c) —400 }	700	479	—221	..	—221
<i>G. 2.—Cost of Opium supplied to Excise Department :</i>					
O. 3,37,500 }					
S. (f) —1,90,070 }	1,47,430	1,47,015	—415	—200	—215
Loss purchase of opium (Rs. 80,070) to bring down the stock in hand and economy (Rs. 1,10,000) account for reduction in appropriation (Column I).					
<i>G. 3.—Purchase of Ganja and other Drugs :</i>					
O. 1,000 }					
S. (c) —939 }	61	61	..	..	..
Fluctuating expenditure.					
<i>H.—Examinations</i>	..	8	+8	+8	..
Total					
{ Gross . . .	17,44,229	17,13,294	—30,935	—19,807	—18,128
{ Deductions . . .	—3,81,300	—3,18,530	+12,770	+12,507	—37
{ Net . . .	14,12,929	13,94,764	—18,165	..	—18,165

(a) Sanctioned in August—Rs. 600 and March—Rs. 30.

(b) Sanctioned in August—Rs. 700 and March—Rs. 250.

(c) Sanctioned in March.

(d) Sanctioned in August.

(e) Sanctioned in February—March.

(f) Sanctioned in August—Rs. 10,000; February—March—Rs. 80,070.

STORE ACCOUNT OF OPIUM.

The following statement shows the transactions relating to opium in the Government Treasuries in the Western India States Agency during 1931-32.

Particulars.	Rajkot and Palanpur Treasuries.	
	Mds.	Seers.
Opening balance on 1st April 1931.	189	3
Received from Ghazipur during 1931-32.	198	0
Transfer from other Depôts, excesses found in stock and confiscations . . . . .	..	..
Total	387	3
Sales during the year	320	27
Transfer to other Depôts and loss and wastage . . . . .	..	..
Total	320	27
Closing balance on 31st March 1932	66	16

The above account is a joint account of the opium Depôts at Rajkot and Palanpur. The stock was verified by the Secretary to the Honourable the Agent to the Governor General in the States of Western India and the Political Agent, Banaskantha. The price charged by the Government of India for the supply was Rs. 18-9-0 per seer throughout the year. The rates of selling price adopted at Rajkot depot was Rs. 25-7-0 per seer, and that at Palanpur Rs. 18-9-0 exclusive of freight charges. The value of the closing balance may, therefore, be taken at Rs. 49,302.

Certified that the total receipts and issues of opium in the Western India States Agency during 1931-32 have been verified with the accounts received in this office.

N. B. DEANE,
Accountant General, Bombay.

GRANT No. 88—CAPITAL OUTLAY ON SECURITY PRINTING.

See also Commercial Appendix.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1932, compared with the Sum Granted, to meet Expenses in connection with CAPITAL OUTLAY ON SECURITY PRINTING.

Major Head and Sub-head.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "52-B.—CAPITAL EXPENDITURE ON THE SECURITY PRINTING PRESS".					
A.—Security Printing Press charges :					
Capital Expenditure:					
Investments in Government					
Commercial Undertakings .	—3,94,000	—3,81,991	+12,009	..	+12,009
Carry over of expenditure on a plate-making plant from 1930-31.					
Total .	1,000	—3,81,991	—3,82,991	..	—3,82,991

NOTE.

This grant covers increases or reductions in the capital invested by Government in the Security Printing Press (including Central Stamp Store) at Nasik Road, the commercial accounts of which will be found in Chapter II of the Commercial Appendix. When the Government capital is increased, as was the case in 1930-31, a demand is made for the anticipated increase. When there is a decrease, as in 1931-32, a token demand for the nominal amount of Rs. 1,000 is made, although the recorded expenditure is then a *minus* figure. During the year the Finance Department authorised the refund of capital being reduced from Rs. 3,94,000 to Rs. 3,74,000, so that in effect there was a final saving of Rs. 7,991 and not an excess of Rs. 12,009 as shown in the details of the account.

GRANT No. 89.—FOREST CAPITAL OUTLAY.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1932, compared with the Sum Granted, for Expenditure in respect of CAPITAL OUTLAY ON FORESTS—NOT CHARGED TO REVENUE.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —	Net reappropriation or surrender.	Remainder un- adjusted + or —		
	Rs.	Rs.	Rs.	Rs.	Rs.		
MAJOR HEAD "52-A.—CAPITAL OUTLAY ON FORESTS".							
A.—Communications and Buildings	19,300	6,859	—12,441	—9,606	—2,835		
Economy and abandonment of the project of fitting Divisional Forest Officers' office in Andamans with electric lights and fans. Reduction due mainly to abandonment of new projects in Andamans.							
B.—Live Stock, Stores and Tools and Plant	50,800	18,900	—31,900	—28,477	—3,423		
Reduction mainly in Forest Research Institute (Rs. 20,500) and Andamans (Rs. 7,125) due to economy. New projects were abandoned, and stores, machinery and furniture were not purchased.							
C.—Demarcation, Improvements and Extension of Forests	20,200	27,274	—2,926	+1,024	—3,950		
Mainly in Andamans. Half the pay of the officer in charge of the working plans was debited to this head instead of the whole as he was employed part time on other duties. Rs. 2,500 was offered for surrender but too late for acceptance.							
F.—Share of Establishment Charges transferred from Major Head '8':							
Non-voted	2,800	1,052	—1,748	—1,500	—248		
Voted	10,900	8,939	—1,961	—4,870	+2,909		
Mainly in North West Frontier Province. Funds not provided for share debitable to capital head on pro rata basis. As the total capital expenditure is ultimately debitable to Revenue head the net grant is not affected. See Note.							
K.—Deduct.—Share of Capital charges financed from Ordinary Revenues:							
K. 1.—India:							
Non-voted	—2,800	—1,052	+1,748	+1,500	+248		
Voted	—1,11,200	—61,972	+49,228	+41,929	+7,299		
Decreased expenditure on Capital works, both voted and Non-voted.							
Totals	Non-voted	Gross	2,800	1,052	—1,748	—1,500	—248
		Deductions	—2,800	—1,052	+1,748	+1,500	+248
		Net
	Voted	Gross	1,11,200	61,972	—49,228	—41,929	—7,299
		Deductions	—1,11,200	—61,972	+49,228	+41,929	+7,299
		Net	1,000*	..	—1,000	..	—1,000

NOTE.

No provision was made in the North-West Frontier Province for share of establishment charges under sub-head F. voted owing to a misapprehension. It has been reported that this defect will be remedied in future.

* The anticipated net amount having been met a nominal demand for Rs. 1,000 was voted by the Legislative Assembly.

GRANT No. 90.—IRRIGATION WORKS—NOT CHARGED TO REVENUE.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1932, compared with the Sum Granted, for EXPENDITURE ON IRRIGATION WORKS—NOT CHARGED TO REVENUE.

Major Head and Sub-head,	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving—	Net reappro- priation or surrender.	Remainder un- adjusted + or —	
	Rs.	Rs.	Rs.	Rs.	Rs.	
MAJOR HEAD "55.—CONSTRUCTION OF IRRIGATION, ETC."						
A.—Capital Account of Irrigation Works not Charged to Revenue—Capital cost of Works only—Major Head "55."						
A. 1.—Productive Works: Lower Swat and Kabul River Canals:						
A. 1 (1).—Works	43,000	5,425	—42,505	—39,000	—3,505	
Reduction in appropriation on account of postponement of less important works.						
A. 2.—Unproductive Works: North-West Frontier—Upper Swat River Canal:						
A. 2 (1).—Works	13,000	9,604	—3,396	—3,100	—296	
See A. 1 (1).						
A. 3.—Unproductive Works: Baluchistan and Ajmer-Merwara:						
A. 3 (1).—Works	1,58,000	1,76,667	+18,667	+18,707	—40	
Additional funds mainly for improvement of Pishin Canals.						
B.—Capital Account of Irrigation Works not Charged to Revenue—General Capital Charges—Major Head "55"						
B. 1.—Establishment (<i>vide</i> D. 2 in Demand No. 22):						
Non-voted O. . . 4,000	2,000	1,924	—76	—57	—19	
8 (a) —2,000						
Voted	47,200	30,918	—16,282	—13,881	—401	
See A. 1 (1).—Less <i>pro rata</i> share than anticipated. Hence the reduction in appropriation.						
B. 2.—Tools and Plant (<i>vide</i> E 3 in Demand No. 22)						
	1,400	580	—820	—1,300	+380	
Provision surrendered in Baluchistan. Final excess in North-West Frontier Province and Rajputana on account of <i>pro rata</i> share.						
B. 3.—Pensionary Charges:						
Non-voted		75	+75		+75	
Voted	6,400	701	—5,699	—3,200	—2,499	
On account of decrease under establishment charges.						
C.—Deduct—Share of Capital Charges (A and B above) financed from Ordinary Revenue (<i>vide</i> B in Demand No. 22):						
Non-voted	—1,000	—1,276	—276	+57	—327	
Voted	—2,10,000	—2,15,946	—5,946	—6,326	+380	
Larger transfer is the result of increased expenditure on improvement of Pishin Canals.						
Totals	Gross	2,000	1,997	—3	—57	+54
	Non-voted					
	Deductions	—1,000	—1,276	—276	+57	—327
	Net	1,000	727	—273		—273
	Gross	2,74,000	2,23,965	—50,035	—43,674	—6,361
	Voted					
	Deductions	—2,10,000	—2,15,946	—5,946	—6,326	+380
	Net	64,000	8,019	—55,981	—50,000	—5,981

NOTES.

1. A note on the system of *pro rata* distribution of establishment and tools and plant charges will be found under the appropriation account of Grant No. 32—Irrigation, etc.

2. The total expenditure on works, Establishment and Tools and Plant for the last four years, is given below:—

	1928-29.	1929-30.	1930-31.	1931-32.
	Rs.	Rs.	Rs.	Rs.
(1) Works	2,10,007	3,43,454	2,30,194	1,91,766
(2) Establishment	64,519	93,781	44,191	32,842
(3) Tools and Plant	2,962	6,253	652	580

The percentages of establishment and tools and plant charges to works expenditure have declined steadily in the four years.

(as sanctioned in February.

STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS.

Serial No.	Service.	Allotment.	Expenditure.	Balance.		Net reapportionation or surrender.	Remainder un-adjusted + or —
				Un-expend- ed.	Excess.		
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.

I.—Major Works above Rs. 1,00,000 for which specific provision was made in the Budget.

(a) Estimated to cost above Rs. 1,00,000.

Baluchistan.

1 Remodelling Fishin Canals project	1,27,000	1,51,466	..	24,466	+24,500	—34
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Estimate Rs. 5,10,376 (Revised); expenditure up to March 1932, Rs. 4,02,546; in progress.

(a) *Malwai Pumping Scheme*.—Revised estimate Rs. 1,47,379; expenditure to end of 1931-32 Rs. 1,49,859; in progress.(b) *Lining Shebo Feeder*.—Revised estimate Rs. 1,34,652; expenditure to end of 1931-32 Rs. 1,34,317; completed; further charges remain to be debited.(c) *Lining with concrete K. K. main line*.—Estimate Rs. 20,966; expenditure to end of 1931-32 Rs. 18,950; in progress.(d) *Constructing Malwai Distributories*.—Estimate Rs. 31,030; expenditure to end of 1931-32 Rs. 29,174; in progress.(e) *Constructing distributories in connection with pumping scheme from Fishin Lora at Malwai*.—Estimate Rs. 82,970; expenditure to end of 1931-32 Rs. 67,676; in progress.(f) *Extending Shebo Feeder*.—Estimate Rs. 5,148; expenditure to end of 1931-32 Rs. 4,978; in progress.(g) *Constructing village distributories*.—Estimate Rs. 23,717; expenditure to end of 1931-32 Rs. 19,997; in progress.(h) *Constructing cullet for Bilczai*.—Estimate Rs. 180; expenditure to end of 1931-32 Rs. 189; in progress.

(b) Originally estimated to cost Rs. 1,00,000 or less but now estimated to cost above Rs. 1,00,000.

Nil.

II.—Other Major Works for which specific provision was made in the Budget.

Nil.

III.—Major Works for which specific provision was not made in the Budget.

Nil.

IV.—Minor Works.

2 All Works collectively	92,000	40,300	51,700	..	—47,893	—3,807
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GRANT No. 93.—CAPITAL OUTLAY ON CURRENCY NOTE PRESS.

See also Commercial Appendix.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1932, compared with the Sum Granted, to defray Expenses in connection with CAPITAL OUTLAY ON CURRENCY NOTE PRESS.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—	Net reappropriation or surrender	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "56-F—CURRENCY CAPITAL OUTLAY NOT CHARGED TO REVENUE."					
E.—Investments in Government Commercial undertakings . . .	5,000	—5,843	—10,843	—4,000	—5,843
Repayment of the former capital from the personal ledger account by annual instalments corresponding with the periodical reduction of the preliminary expenses (Rs. 7,128).					
Total . . .	<u>5,000</u>	<u>—5,843</u>	<u>—10,843</u>	<u>—4,000</u>	<u>—5,843</u>

GRANT No. 94.—CAPITAL OUTLAY ON VIZAGAPATAM HARBOUR.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1932, compared with the Sum Granted, to pay the Expenses in connection with the construction of the VIZAGAPATAM HARBOUR.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—	Net Remainder reappropriation adjusted or surrendered. + or—	
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD " 56-E. L.—CAPITAL OUTLAY ON VIZAGAPATAM PORT.":					
A.—General Charges:					
A. 1.—Pay and Allowances other than Travelling Allowances:					
A. 1. (1)—Engineering Establishment Officers . . .	1,33,000	1,41,607	+8,607	+8,800	—103
Additional appropriation on account of leave salary, etc., for 1930-31 paid during this year and leave salary contribution paid at a higher rate than anticipated (Rs. 10,667), cost of passages and overseas pay not anticipated (Rs. 9,777) and provision for an additional post (Rs. 7,303), counterbalanced by saving on account of economy and retrenchment (Rs. 19,050).					
A. 1 (2).—Engineering Establishment Subordinates . . .	18,000	—735	—18,735	—18,700	—35
Reduction in appropriation on account of transfer of the pay, etc., of Marine Surveyor to the head C—Dredging (Rs. 16,300) and reduction in establishment (Rs. 2,435).					
A. 1 (3).—Engineering Office Establishment . . .	57,000	55,839	—1,161	—1,300	+139
A. 1. (4)—Other Establishment. Non-voted . . .	3,000	2,320	—680	—100	—580
Transfer of Chief Medical Officer in the latter part of the year and adjustment of leave salary than provided for.					
Voted . . .	79,000	56,360	—12,640	—0,500	—3,140
Original saving mainly on account of credit adjustment for the proportionate pay of Traffic Manager and his staff debited to this head previously but now charged to E—Works (Rs. 8,969) and debit for the Administration charges from B. N. Railway not being raised against the provision of the year (Rs. 2,112).					
A. 2.—Provident Fund Contribution . . .	12,000	12,249	+249	—1,600	+1,849
Reduction was unnecessary.					
A. 3.—Travelling Allowances . . .	12,000	8,038	—3,962	—4,000	+38
Reduction in appropriation mainly on account of less touring and fewer transfers than anticipated (Rs. 2,000).					
A. 4.—Office Expenses . . .	14,000	24,067	+10,067	+15,200	—5,133
Original excess on account of minor additions and alterations to the Engineer in Chief's office not anticipated (Rs. 3,187), few charges and large expenditure against stationery, forms, uniforms, advertisements, etc., than anticipated (Rs. 6,886). Reappropriation was excessive.					
A. 5.—Residential Quarters (Temporary) . . .	6,000	5,515	—485	+2,000	—2,485
Fewer repairs to bungalows than anticipated. Reappropriation was unnecessary.					
A. 6.—Instruments . . .	2,000	490	—1,510	—1,300	—210
Curtailed purchases under Drawing, Survey and Medical Instruments account for the reduction in appropriation.					
A. 7.—Medical . . .	2,000	2,409	+409	+2,000	—1,591
Original excess on account of purchases of more medical stores than anticipated. Reappropriation was excessive.					
A. 8.—Miscellaneous: (Including General Charges on Stores) . . .	..	8,343	+8,343	+9,000	—657
Adjustment of freight charges on Power House materials and other stores necessitated the reappropriation.					

Major Head and Sub-head.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving—.	Net reappro- priation or surrender	Remainder un- adjusted + or—.
	Rs.	Rs.	Rs.	Rs.	Rs.

B.—Land	11,000	515	—10,485	—10,300	—185
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Law charges for Lava Garden Acquisition case provided for under this head but debited to Suspense pending verification. Hence the reduction in appropriation. See F.

C.—Dredging	17,20,000	12,88,783	—4,31,215	—4,69,000	+37,785
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Reduction in appropriation mainly on account of credit for spoil (sand and mud) deposited in the areas to be reclaimed, by corresponding debit to reclamation (Rs. 3,39,592), write back of excess debit to depreciation on plant in the previous years (Rs. 2,63,956) and savings in running charges of Aden Dredger not purchased (Rs. 1,20,000), counterbalanced by excesses due to 3 shift working of Dredgers (Vizagapatam and Waltair), for extensive dredging not anticipated (Rs. 2,43,480), to expenditure for southern lighter canal and investigations in outer channel not anticipated (Rs. 32,553) and to expenditure on Marine Survey for the reasons given under sub-head A. 1 (2), (Rs. 16,300).

D.—Reclamation	45,000	3,93,864	+3,48,864	+3,51,600	—2,736
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Additional appropriation on account of debits for spoil deposited from C—Dredging not provided for (Rs. 3,16,352), (see C), and replanning of the development of the Eastern Reclamation Area (Rs. 32,512).

E.—Works	8,32,000	3,54,010	—4,77,990	—4,54,000	—23,990
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Reduction in appropriation on account of postponement of the construction of certain works towards the closing stage of the construction as decided while revising the estimates in 1931, with a view to minimising interest charges (Rs. 4,47,979), non-purchase of Aden Dredger (Rs. 4,10,000) and alterations in design of ferry landing place and non-receipt of debit from B. N. Railway for railway facilities (Rs. 22,656), counterbalanced by excesses due to reasons under C—Dredging (Rs. 2,63,956), receipts on Capital Account (Rs. 47,444) and larger payments owing to completion of works earlier than anticipated (Rs. 58,199).

F.—Suspense		—33,131	—33,131	—12,300	—20,831
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Recovery on account of larger issues of stores and spare parts to C—Dredging than anticipated, reduced by an excess under Law Charges as explained under the sub-head B—Land.

G.—Interest during construction	14,26,000	14,52,670	+26,670	+27,300	—630
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Additional appropriation on account of interest on capital outlay during construction being adjusted at the provisional rate of 5.31 per cent. in the accounts of 1930-31 and at the final rate of 5.70 per cent. in 1931-32 (Rs. 79,586) and to saving due to capital outlay being less than anticipated (Rs. 52,916).

H.—Loss or Gain by Exchange					
Non-voted . . . . .	..	7	+7	—	+7
Voted	1,220	+1,220	+2,000	—780

I.—Deduct—Receipts on Capital Account.	—54,000	—1,36,165	—82,165	—75,800	—6,365
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Original savings on account of credit adjustment for the proportionate pay of Traffic Manager and his staff having been made under sub-head E—Works (Rs. 47,444), instead of under this sub-head as in previous year, credits for terminal charges from B. N. Railway not originally anticipated (Rs. 31,400) and increase in receipts for rent, hire of floating craft, etc., not anticipated (Rs. 13,321).

Undistributed.

Non-voted . . . . .	..	..	..	+100	—100
Voted . . . . .	..	..	..	+6,39,900	—6,39,900

It has been explained that the Savings having been anticipated at the time the final reappropriations were made, the amounts were left undistributed.

Totals	Non-voted	3,000	2,327	—673	..	—673
	Gross	43,69,000	37,82,205	—5,86,795	..	—5,86,795
	Deduction	—54,000	—1,36,165	—82,165	..	—82,165
	Net	43,15,000	36,46,040	—6,68,960	..	—6,68,960

VIZAGAPATAM HARBOUR STORES ACCOUNT FOR 1931-32.

	Opening Balance.	Value received.	Values sold or dis- posed of.	Depreciation or Write off	Closing Balance.
	Rs.	Rs.	Rs.	Rs. *	Rs.
Stores	4,88,306	5,26,998	5,52,077	-1,471	+4,64,098

A yearly verification of the whole stock was carried out by a temporary stock verifier appointed for 5 months. The result of the stock verification during the year disclosed shortages valued at Rs. 6,045 and excesses valued at Rs. 6,949.

The stock shortages under disposal and necessary adjustment will be carried out clearing these shortages and excesses in the accounts for the year 1932-33.

Review :—The Balance of stores on 31st March 1932 is Rs. 4,64,098 as compared with Rs. 4,88,306 on 31st March 1931, thus showing a decrease of Rs. 24,208. It is still considered that the closing stock on 31st March 1932 is excessive. The desirability of reducing the stores balance to as low a figure as possible has been represented to the Engineer-in-Chief, Vizagapatam Harbour Construction who has stated that the Electrical Plants will be issued this year and thus the stores balance will be reduced considerably.

Certified that the Vizagapatam Harbour Stores Account for 1931-32 compiled by me is to the best of my knowledge and belief correctly prepared and that the Account has been audited in accordance with the rules in force.

D. BLAKE,
Audit Officer,
Vizagapatam Harbour.

Rs.

* On account of stores received	-0,411
On account of stores sold or disposed of	+7,940
	-1,471

STATEMENT OF EXPENDITURE ON IMPORTANT NEW WORKS.

Service.	Grant or Appropriation.	Expenditure.	Balances.		Net modification by re-appropriation with- drawal or surrender.	
			Unexpended	Excess	properly adjusted	Remainder unadjusted + or -
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Vizagapatam Harbour Construction . .	43,18,000	36,48,367	6,69,633	..	..	-6,69,633

OBSERVATIONS.

The original estimate of the project as sanctioned by the Secretary of State was Rs. 2,23,00,000. Estimate for additional works since sanctioned amount to Rs. 25,13,687 increasing the total sanctioned outlay on the scheme to Rs. 2,48,13,687. Expenditure to end of 1931-32 is Rs. 2,65,90,342, excess Rs. 17,46,655, the work is in progress.

A Revised Estimate in two parts for Rs. 3,08,34,221 and 1,96,58,132 respectively has since been certified in audit and submitted to the Railway Board for necessary sanction.

NOTE.

In paragraph 3 of the Important Comments on this grant on page 581 of the 1929-30 Report it was stated that there was no proper concordance between the accounts heads under which the expenditure was booked and the budget heads under which funds had been sanctioned. This has been rectified in the accounts for 1931-32 and the above appropriation account follows these revised heads.

IMPORTANT COMMENTS.

Vizagapatam Harbour Project.—The state of over-capitalisation on the Vizagapatam Harbour Project was set out in paragraph 7 under Grant 92 of the Report for 1929-30. The position as regards the Harbour construction was explained by the Railway Board in a Memorandum which formed Appendix XXXIV to Volume I of the Report of Public Accounts Committee for the same year. The memorandum *inter alia* included a report on the progress of the Project, together with estimates of cost and expenditure. The following are the more important subsequent events:—

- (a) With regard to paragraph 15 of the memorandum referred to above the Government of India at the instance of the Audit Department have agreed that after the opening of the harbour in 1934-35 the part of the interest charges which cannot be met from the revenues of the Port will be provided for in the revenue budget of the Government of India and not debited to capital; a *pro forma* account will, however, be kept in case at any future date the Port is in a position to be able to reimburse general revenues.
- (b) The defalcations in connection with the awards, etc., involving excess payments in the price of the land for the construction of the harbour were explained in paragraph 8 under Grant 92 of the Report for 1929-30. The sum of Rs. 9,19,904 representing the estimated amount paid in excess of the proper value of the land (including interest up to 31st March 1932 amounting to Rs. 8,70,391) has now been written off by the Government of India without financial adjustment by simply reducing the total progressive expenditure to the end of 1931-32 by that amount. This has had the effect of adding about Rs. 9 lakhs to the unproductive debt of the Government of India.*

* Director of Railway Audit.

GRANT No. 95.—CAPITAL OUTLAY ON LIGHTHOUSES AND LIGHTSHIPS.

(NOT CHARGED TO REVENUE.)

See also Commercial Appendix.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1932, compared with the Sum Granted, for Expenditure on CAPITAL OUTLAY ON LIGHTHOUSES AND LIGHTSHIPS.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reapprop- riation or surrender.	Remainder un- adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD ' 56-E. (II) CAPITAL OUTLAY ON LIGHTHOUSES AND LIGHTSHIPS."					
A.—Capital Outlay on Lightships not charged to Revenue :					
A.1—Lighthouses and Lightships :					
A. 1 (1).—Lighthouse Towers	74,700	87,491	+12,791	+13,184	—5,393
Additional appropriation to meet excess on account of readjustment of certain charges pertaining to the improvement scheme of the Vengurla Rocks Lighthouse. Non-receipt of certain bills in connection with this scheme in time for payment before the close of the year accounts for the final saving.					
A. 1 (2).—Lighthouse Land	100	..	—100	—100	..
A. 1 (3).—Lighthouse build- ings other than towers . . . . .	..	8,254	+8,254	+8,799	—545
No expenditure was anticipated when the Budget Estimates were framed.					
A. 1 (4).—Lighthouse Apparatus	1,05,400	1,19,765	+14,365	+8,016	+6,289
Excess expenditure over original appropriation due to readjustment of certain charges pertaining to the improvement scheme of the Vengurla Rocks Lighthouse (Rs. 5,167) and special repairs to the lantern of the Mullam Point Lighthouse (Rs. 3,760). Final excess due to increased customs duty which could not be foreseen in time.					
A. 1 (5).—Light vessels (Hull and Apparatus) . . . . .	..	389	+389	+388	+1
A. 1 (6).—Beacons including wireless Beacons	44,500	44,329	+29	..	+29
A. 1 (7).—Establishment, Tools and Plant	16,700	6,547	—10,153	—9,888	—265
Provision reduced due to readjustment of certain charges pertaining to the improvement schemes of the Vengurla Rocks Lighthouse.					
A. 1 (9).—Deduct.—A m o u n t financed from Additions and Replacements Reserve Fund	—57,100	—57,100	..	..	..
A.2—Surplus :					
A.2 (1).—Stock	85,200	61,093	—24,107	—4,318	—19,789
The final saving under this sub-head and excess under sub-head A. 2 (2) are largely compensatory and are due mainly to a defective method of accounting in Madras. The matter is reported to be under investigation.					
A.2(2).—Deduct—value of Stores issued on Revenue account	—79,800	—64,566	+15,234	—1,838	+17,072
See Sub-head A. 2 (1).					
A. 3.—Deduct—Amount financed from General Reserve Fund	—1,89,700	—2,06,342	—16,642	—19,243	+2,601

Major Head and Sub-head.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving —.	Net reappro- priation or surrender.	Remainder un- adjusted + or —.	
	Rs.	Rs.	Rs.	Rs.	Rs.	
B.—Defect—English cost of Stores and Establishments . . .	—3,000	—3,726	—726	—1,431	+705	
C.—Expenditure in England :						
C.1.—Stores	3,000	3,694	+694	+1,400	—705	
	Due to increase in prices.					
D.—Loss or Gain by Exchange . . .	..	32	+32	+31	+1
Totals {	Gross	3,29,600	3,31,734	+2,134	+22,512	—20,378
	Deductions	—3,29,600	—3,31,734	—2,134	—22,512	+20,378
	Net	*1,000	..	—1,000	..	—1,000

*The net amount required being nil, a nominal demand for Rs. 1,000 was submitted for vote to the Legislative Assembly.

GRANT No. 96.—COMMUTED VALUE OF PENSIONS.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1932, compared with the Sum Granted, to pay Expenses in connection with COMMUTED VALUE OF PENSIONS.

Major Head and Sub-head.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving—	Net reappro- priation or surrender, + or —	Remainder un- adjusted + or —
	Rs.	Rs.	Rs.	Rs.	Rs.

MAJOR HEAD "80-B.—COMMUTED VALUE OF PENSIONS".

A.—Payments of Commuted Value of Pensions:

A. 1.—Departmental:

Non-voted	O. 7,94,000	} 9,80,000	10,55,497	+75,497	..	+75,497
	S. (a) 1,86,000					

This relates principally to commutations dealt with by the Military Accounts Department and it is explained that the number of applications for commutation and the amount re-estimated exceeded expectations.

Voted	3,00,000	84,625	—2,15,375	..	—2,15,375
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This relates to pensions dealt with by the Railway Accounts Department and it is explained that in the absence of details by disbursing officers the original estimate was based on previous year's actuals, also expenditure did not accrue in the later months of the year to the extent that it did in 1930-31 and so expectations were falsified.

A. 2.—Non-Departmental:

Non-voted	O. 3,50,000	} 6,50,000	5,55,535	—1,00,462	..	—1,00,462
	S. (a) 3,00,000					

The actual expenditure for the first nine months was Rs. 5,00,200 and the actuals for the last three months of 1930-31 had been Rs. 1,49,513. It was estimated, largely on the basis of these figures, that the expenditure of the last three months of 1931-32 would be about Rs. 1,50,000, and funds were obtained accordingly. In the event, there was a remarkable decrease in applications for commutation and the actuals of the last three months came to under half a lakh.

Voted	34,50,000	36,01,226	+1,51,226	—2,20,000	+3,71,226
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In this case the actuals for the first nine months of 1931-32 were Rs. 21,79,544 and for the last three months of 1930-31 Rs. 9,50,133. On the basis of these figures the requirements for the year were estimated at Rs. 32,30,000. In the event, the actuals of the last three months of 1931-32 came to over 14 lakhs—an abnormal increase which could not have been anticipated.

B.—Payments of Commuted Value

to Provincial Governments:

Non-voted	O. 2,25,000	} 3,50,000	1,75,489	—1,56,511	..	—1,56,511
	S. (a) 5,000					

The actual figures of expenditure on which the final estimate was based were—last three months of 1930-31, Rs. 2,21,392; first nine months of 1931-32, Rs. 1,06,939. The abnormal drop of expenditure in the last three months of 1931-32 to about Rs. 67,000 was not anticipated.

Voted	8,75,000	12,67,144	+3,92,144	+3,25,000	+67,144
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In this case actuals on which the latest estimates were based were—last three months of 1930-31 (excluding an abnormal charge connected with irrigation pensions) Rs. 7,88,287; first nine months of 1931-32 Rs. 3,27,241. In addition about Rs. 85,000 was anticipated for certain abnormal charges. Actually the expenditure of the last three months of 1931-32 was about Rs. 9,40,000.

C.—Deduct.—Equated Payments of Commuted Value of Pensions charged to Capital:

C. 1.—Departmental:

Non-voted	O. —2,20,000	} —3,22,000	—2,21,397	+603	..	+603
	S. (a) —2,000					
Voted	..	—36,000	—22,416	+12,584	+13,000	—416

This relates to pensions dealt with by the Railway Accounts Department. The original estimate was based on rough calculations, details not then being available.

C. 2.—Non-Departmental:

Non-voted	..	—61,000	—60,480	+520	..	+520
Voted	..	—7,24,000	—7,23,609	+391	..	+391

(a) Sanctioned in March.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation or surrender.	Remainder unadjusted + or —.
	Ra.	Ra.	Ra.	Ra.	Ra.

D.—*Deduct*.—Commuted Value of Pensions recovered from Provincial Governments, etc.:

D. 1.—*Departmental*

O. —1,15,000 }					
S. (b) —2,000 }	—1,24,000	—56,642	+37,958	..	+37,958

This relates to recoveries dealt with by the Military Accounts Department. The recoveries were overestimated.

D. 2.—*Non-Departmental*:

Non-voted O. —1,00,000 }					
S. (b) —1,43,000 }	—2,43,000	—1,45,977	+97,923	..	+97,923

The actuals of past years have not been of much help in framing the estimates under this sub-head there being a very wide difference between the figures for various years. The supplementary appropriation of Rs. 1,43,000 obtained on the basis of progressive expenditure for the first nine months of the year (Rs. 84,320) proved high.

Voted	—10,50,000	—9,88,445	+61,555	+1,18,000	—56,445
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Modification was based on the first nine months' actuals (Rs. 4,26,754) plus actuals of last three months of previous year (Rs. 4,95,462).

E.—*Deduct*.—Commuted value of pensions financed from Ordinary Revenue:

Non-voted O. —2,25,000 }					
S. (b) +1,33,000 }	—87,000	—23,412	+43,588	..	+55,588

Voted	1,75,000	—2,78,699	—4,53,699	—4,43,000	—10,690
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In both these cases, represents difference of the figures recorded under sub-heads B and D. 2; finally adjusted under Grant No. 74—Sub-head J. (q. v.)

Totals	{ Non-voted	Gross . . .	19,66,000	17,84,524	—1,81,476	..	—1,81,476
		Deductions . .	—7,37,000	—4,91,408	+2,45,592	..	+2,45,592
		Net . . .	12,29,000	12,93,116	+64,116	..	+64,116
	{ Voted	Gross . . .	46,25,000	49,62,295	+3,27,295	+1,05,000	+2,22,295
		Deductions . .	—16,33,000	—20,14,169	—3,79,169	—3,12,000	—67,169
		Net . . .	29,90,000	29,38,826	—51,174	—2,07,000	+1,53,826

NOTES.

System of accounting.—The net charge under this grant is treated as a debit to capital outside the ordinary revenue accounts of the Government of India. All payments on account of commuted value of central civil pensions are brought together in the books of the Accountant General, Central Revenue, under sub-head A. 2 in the first instance and subsequently transferred in equated payments spread over 15 years through sub-head C. 2 of this grant to sub-head I. 1 of the charged-to-revenue grant No. 74.

Special arrangements have been made between the Central Government and certain provincial Governments with respect to the adjustment of pensions payable at treasuries under the administrative control of one of the parties, but chargeable to another. In the case of the Government of India on the one hand and the Central Provinces, Burma and the Punjab on the other, the arrangement has been that the commuted value of a pension chargeable to one party but paid from a treasury of the other party is paid by the first party to the second, which thereupon undertakes full liability for the pension. The net total of these receipts and payments relating to any two of the parties arising in a conventional year ending with the 30th November is adjusted between the Governments concerned. If this net total between the Central Government and a provincial Government results in a debit to the former, the charge is shown under sub-head B, and if it represents a net credit it is accounted for as a deduct entry under sub-head D. 2. For transactions of the Government of India with certain other Governments (Bombay, United Provinces, Madras—in respect of composite pensions and Military) the conventional year is not observed and payment of commuted values is made as each case arises. For the remaining provincial Governments, no system of commuting a pension obtains, the actual charges being debited against the Government concerned as they arise. The actual pensionary charges, for example of a Bengal pensioner payable in Delhi, would be passed on to the Accountant General, Bengal, each month for debit in his books under grant for Superannuation. From the 1st April 1932, the Central Provinces Government has decided to adopt the last form of adjustment.

The total net debit under sub-heads B and D. 2 of this grant is taken to sub-head J of grant No. 74 through sub-head E of this grant. Variations in the amounts debited to sub-heads B, D. 2 and E do not therefore affect the net charge against this grant.

(b) Sanctioned in March.

IMPORTANT COMMENTS.

It was stated in the Important Comments under this grant in last year's Report (page 367) that the expenditure under various sub-heads was of a fluctuating nature and difficult to estimate in advance, but that attempts were being made to improve the system of control. Changes of procedure have been introduced which it is hoped will improve the current estimating from 1932-33 but the inherent difficulties of the subject are such that it will not be possible to reach the same degree of accuracy as is attained in other grants.

2. A large excess under sub-head A.-2 voted—Payments of commuted value of pensions, non-departmental is responsible for the excess over the voted grant as a whole. For this sub-head estimates made during the course of the year are based on the progress of actuals. This method proved reliable in 1930-31, but was not so in certain other years when insufficient allowance was made for the tendency of the figures to increase. The difficulties of the case are illustrated by the results shown against the non-voted portion of the sub-head, where there was an inexplicable decrease in the demands for commutation of pensions during the last three months of the year as compared with a large increase in the voted portion. Part of latter increase is probably due to retrenchment having increased the number of retirements. On the whole, however, it may be said that in the past (except in 1930-31) the procedure has been defective in not making sufficient allowance for the progressive increases in commutation; due consideration will be given to this point in future as well as to conditions of a general nature which may influence the amount of commutations.

3. At the same time it has to be added that this sub-head is not one under which the expenditure is limited by the funds available. It is the policy of Government freely to permit commutations and these are sanctioned whether funds are known to be available or not. Moreover, as the charges appear under a capital head outside the revenue account, fluctuations do not affect the revenue position of the Government of India for the year which is current.

4. The system of adjustment under sub-heads B and D.-2 (commuted values of pensions payable to or recoverable from Provincial Governments) is described in the second paragraph of the notes under the Account. If the payment of these commuted values were made with reference to a conventional year ending on the 30th November in all cases the current estimating would be a comparatively simple matter, but as this is not the case recourse has had to be made to the method of estimating on the basis of the progress of actual expenditure. Payments made by provincial Governments to the Government of India under these sub-heads arise in connection with pensions dealt with by other accounts offices and in the past it proved difficult for these offices (other than those which use the conventional year system) to frame estimates of commitments for the closing months of the year.

GRANT No. 96 A.—EXPENDITURE ON RETRENCHED PERSONNEL CHARGED TO CAPITAL.

Account of the Sum Expended, in the year ended 31 March 1932, compared with the Sum Granted, to defray Expenses in connection with Expenditure on RETRENCHED PERSONNEL CHARGED TO CAPITAL.

Major Head and sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—	Net appropriation or surrender.	Remainder un-adjusted + or—
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD " 61.—EXPENDITURE ON RETRENCHED PERSONNEL CHARGED TO CAPITAL.					
A.—Payments of Gratuities to Retrenched personnel :					
A. 1.—India					
A. 1 (1)—Departmental ..		4,623	+4,623	..	+4,623
A. 1 (2)—Non-Departmental					
Non-voted { ..		2,708	+2,708	..	+2,708
Voted		1,29,756	+1,29,756	..	+1,29,756
A. 2.—England. . . .		8,400	+8,400	..	+8,400
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Totals { Non-voted		2,708	+2,708	..	+2,708
{ Voted		1,42,779	+1,42,779	..	+1,42,779
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NOTE.

This is a new account opened as described in paragraph 28 of the Report to record payments of gratuities to Government Servants discharged on the abolition of their posts.

GRANT No. 97.—DELHI CAPITAL OUTLAY.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1932, compared with the Sum Granted, for Expenditure in respect of NEW CAPITAL WORKS AT DELHI.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving—	reapprop- riation or surrender.	Net Remainder un- adjusted or—
	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD "57"—INITIAL EXPENDITURE ON NEW CAPITAL AT DELHI.					
A.—Pay and Allowances other than Travelling Allowance:					
A. 1.—Engineering Establishment—Officers.					
Non-voted	1,34,720	1,59,771	—13,949	—5,004	—3,445
Final saving due to less English expenditure					
Voted	1,05,800	92,617	—13,183	—13,142	—41
Leave reserve was not utilised. Hence the reduction in appropriation.					
A. 2.—Engineering Establish- ment—Subordinates.	2,37,500	2,20,713	—16,785	—16,000	+115
A. 3.—Specialist Officers					
Non-voted	76,500	75,310	—1,250	+1,354	—2,604
Reappropriation was unnecessary.					
Voted	87,840	82,435	—5,183	—4,596	—587
A. 4.—Office Establishments .	4,76,000	4,33,587	—36,413	—36,400	—13
A. 5.—Other Establishments:					
A. 5. (1).—Officers					
Non-voted	20,040	19,091	—49	+5	—54
Voted	83,910	75,486	—8,424	—7,272	—1,152
A. 5. (2).—Establishments					
Non-voted	2,030	2,060	—20	—14	—6
Voted	3,15,750	2,62,318	—53,432	—51,028	—2,394
Reduction mainly on account of transfer of certain activities to the New Delhi Municipal Committee and abolition of Central Accounts Office.					
B.—Travelling Allowance:					
B. 1.—Officers (including expenditure in England)					
Non-voted O.	22,600	26,800	—57	+200	—257
S. (a)	4,200				
Voted	18,000	22,983	—5,017	—5,000	—17
B. 2.—Establishments . . .	49,400	36,587	—12,813	—12,400	—413
C.—Commission Fees and Travelling Allowance of the English Architects (Sir Edwin Lutyens and Sir Herbert Baker):					
C. 1.—Commission fees (including expenditure in England)	1,500	..	—1,500	—1,500	..
Original provision was unnecessary as the claims were settled in the previous year.					
C. 2.—Travelling Allowance (including expenditure in England).	1,000	2,699	+1,699	+1,699	..
C. 3.—Contingencies	500	907	+407	+410	—3

(a) Sanctioned in June—Rs. 1,350 and February—March Rs. 6750.

Major Head and Sub-head.	Final Appropriation. Rs.	Actual Expenditure. Rs.	Excess + Saving — Rs.	Net reappropriation or surrender. Rs.	Remainder un-adjusted + or —. Rs.
D.—Supplies and Services, and Contingencies :					
D. 1.—Postage, Telegrams and Telephone Charges . . .	24,000	22,510	—1,490	—1,900	+410
D. 2.—Other Charges . . .	45,000	33,580	—11,420	—9,100	—2,320
Reduction in appropriation on account of abolition of Central Accounts Office. Final saving is the result of economy.					
E.—Deduct—Establishment charges recovered from other Governments, Departments, etc.					
	—11,07,100	—8,62,335	+2,44,765	+1,54,200	+90,565
Less recovery from other Departments and smaller transfer of pro rata share to Grant No. 73.—Civil Works owing to curtailment of works in that grant account for the reduction in appropriation which was under-estimated. Corresponding saving occurs under sub-head L. 6 (2) in Grant No. 73.—Civil Works.					
F. Works—Government House . . .	1,04,500	—6,717	—1,11,217	—98,511	—12,706
Reduction in appropriation on account of restricted programme (Rs. 60,000) and transfer of charge to sub-heads L and M (Rs. 38,500). The final saving due to adjustment of unforeseen credits and to the belated transfer to sub-head N. 1.					
G.—Works—Secretariats . . .	50,000	2,379	—47,621	—47,729	+108
Postponement of adjustment of the cost of fans account for the reduction.					
H.—Works—Legislative Chambers . . .	34,700	5,296	—29,404	—30,665	+1,261
See G. for the reduction in appropriation. Belated debts caused the final excess.					
I.—Works—Residential Buildings . . .	1,47,000	44,815	—1,25,485	—1,24,022	—1,463
See G for reduction in appropriation.					
J.—Works—Other Civil Buildings . . .	11,20,200	8,42,594	—2,77,606	—2,97,998	+20,392
Withdrawal on account of restricted programme was excessive.					
K.—Works—Military Buildings . . .	..	2,659	+2,659	+2,580	+79
Unanticipated expenditure on works in progress.					
L.—Works—Communications . . .	1,07,260	1,21,880	+14,620	+14,429	+191
Reappropriation due to transfer of charge from sub-head F.					
M.—Works—Parks and Gardens (including recreation parks) . . .	50,000	69,012	+19,012	+18,957	+55
See L.					
N.—Works—Other Miscellaneous Public Improvements . . .	..	485	+485	+500	—105
O.—Works—Electric Light and Power . . .	3,92,000	2,91,921	—1,00,079	—98,372	—1,707
Funds withdrawn on account of restricted programme and postponement of works.					
P.—Works—Irrigation . . .	68,500	63,777	—4,723	—5,304	+581
Q.—Works—Storm Water Drains . . .	1,35,000	86,594	—48,406	—48,604	+138
Funds withdrawn as certain estimates were not sanctioned (Rs. 30,000) and works were postponed (Rs. 14,000).					
R.—Works—Sewerage . . .	59,000	1,69,777	+80,777	+81,506	—819
Additional appropriation to meet unforeseen expenditure on filtered water supply to villages near the Kilokri Sewage farm.					
S.—Works—Water Supply . . .	1,31,000	91,773	—39,227	—39,198	—279
T.—Works—Conservancy . . .	28,000	6,032	—21,968	—22,002	+54
Funds withdrawn due to restricted programme.					
U.—Tools and Plant . . .	12,000	16,879	+4,879	+15,898	—11,017

Smaller transfer of share to Grant No. 73.—Civil Works owing to less works outlay in that grant necessitated the additional appropriation which proved excessive. Corresponding excess occurs in grant No. 73.—Civil Works under sub-head J 3.

Major Head and Sub-head.	Final Appro- priation.	Actual Expendi- ture.	Excess + Saving—	Net reappro- priation or surrender, adjusted	Remainder un- adjusted + or—
Ra.	Ra.	Ra.	Ra.	Ra.	Ra.
V.—Stock and Suspense :					
V. 1—Stock :					
V. 1 (1).—Charges					
Non-voted O. S. (a) —390 }	—390	..	+390	+1,690	—1,300
Wrong provision for refunds of fan rents, adjusted under BB. 2					
Voted	4,30,000	6,49,845	+2,19,845	+1,75,200	+4,636
Reappropriation to meet the excess on account of transfer of stock from one division to another was over-estimated. Corresponding saving occurs under V. 1 (2).					
V. 1 (2) Deduct—Issues to works and other Credits	—11,55,000	—9,57,507	+1,97,493	+2,81,510	—84,017
Non-adjustment of cost of fans to respective sub-head necessitated the reduction in appropriation. See G, H and I. The net saving for V-1 (1) and V-1 (2) is due to belated adjustment of loss to V-3 (1).					
V. 3.—Other Suspense Accounts :					
V. 3 (1).—Charges	14,00,000	18,30,242	+4,30,242	+3,32,504	+97,738
Reappropriation to cover unanticipated adjustment including loss due to fall in price of fans was under-estimated. See V. 3 (2). Excess partly covered by saving under V. 1 (2).					
V. 3 (2)—Credits	—14,50,000	—14,42,614	+7,986	—28,831	+36,817
Excess mainly on account of non-recovery of Rs. 92,000 from the Imperial War Graves Commission and of about Rs. 60,000 on account of value of coal transferred to the New Delhi Municipal Committee on 1st March 1932, counterbalanced by unanticipated transfer of loss due to fall in price of fans, Rs. 1,18,500, to V-3 (1).					
W. Works—Miscellaneous	1,47,780	1,47,462	—318	+940	—1,258
X.—Works—Maintenance during Construction :					
X 1.—Maintenance of Buildings	9,300	25,361	+16,061	+9,731	+6,330
Additional appropriation on account of carry over of expenditure from previous year. For final excess see F.					
X. 3.—Maintenance of Parks and Gardens	41,300	30,922	—10,378	—11,000	+622
Transfer of a work to Grant No. 73.—Civil Works accounts for the reduction in appropriation.					
X. 4.—Irrigation and Domestic Water Supply	22,100	—114	—22,214	—22,278	+64
Withdrawal due to transfer of activities to the Municipal Committee.					
X. 5.—Conservancy and Sanitation	1,81,000	1,19,243	—61,757	—58,135	—3,622
See X-4.					
X. 6.—Running expenses of Electric Power Plant for General Purposes	..	4,184	+4,184	+3,100	+1,084
Unforeseen expenditure.					
X. 7.—Running Expenses of Imperial Delhi Railway for general purposes.	..	4,962	+4,962	—2,135	+7,097
Recoveries fell short of expectations.					
X. 8.—Other Charges	16,800	4,380	—12,420	—12,578	+158
Withdrawal on account of transfer of medical arrangements to the New Delhi Municipal Committee.					
Z.—Land Acquisitions	19,500	19,673	+173	+90	+83
Z.—Other Miscellaneous Expenditure	—39,000	958	+39,958	+37,610	+2,348
Additional appropriation necessitated by less recoveries than anticipated. Final excess due to unforeseen adjustments after the close of the year.					
AA.—Deduct—English Cost of Stores and Establishment					
Non-voted	—47,000	—63,444	—16,444	—27,550	+11,406
See CC. 1 and CC. 2 Non-voted.					
Voted	—76,000	—60,381	+14,619	+11,300	+3,319
See CC. 1 and CC. 2 Voted.					

(a) Sanctioned in March.

Major Head and Sub-head	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reapprop- riation or surrender.	Remainder un- adjusted + or —
	Ra.	Ra.	Ra.	Ra.	Ra.
BB.—Deduct—Receipts and Recoveries on Capital Account					
BB. 1.—Receipts and Recoveries	11,10,000	15,21,638	4,11,638	—6,78,839	+2,67,201
Additional surplus receipts from electric energy account for the additional appropriation.					
Final excess due to the programme for auction of lands not being carried out in full.					
BB. 2.—Deduct—Refunds					
Non-voted					
8. (a) —610	—610	1,041	+1,651	+1,660	—9
Additional funds required to meet the payment of refunds on account of rent of fans.					
Voted	10,000	15,753	+5,753	+5,840	—87
CC.—Expenditure in England (at par):					
CC. 1.—Stores	41,000	8,127	—32,873	—32,000	—873
Indents forecasted not received.					
CC. 2.—Establishment					
Non-voted	47,000	63,203	+16,203	+26,900	—10,697
Rs. 5,900 of the saving represents additional provision made by the Government in excess of the High Commissioner's revised estimate. Balance of the saving mainly due to provision for leave salaries not being utilised in full.					
Voted	20,000	45,307	+16,307	+18,900	—2,593
Expenditure on account of leave salaries considerably in excess of recent years. Budget provision for part of this expenditure appears to have been included under Grant No. 73 N. 2 (q. v.)					
CC. 3.—Sundry Items.	5,000	6,410	+1,410	+1,000	+410
Payments brought forward from 1930-31, mainly certain expenses of official guests at the New Delhi Inaugural Ceremony.					
D. D.—Loss by Exchange					
Non-voted		241	+241	+360	—709
Voted		537	+537	+800	—263
F. F.—Reserve	5,06,800		—5,06,800	—5,06,800	..
Reappropriated.					
Totals	Gross	3,69,300	3,62,966	+3,766	+27,530
	Deductions	—47,000	—63,444	—16,444	—27,350
	Net	3,12,300	2,99,522	—12,678	..
	Gross	70,60,100	60,05,016	—10,55,084	—11,95,309
	Deductions	—48,97,100	—45,43,875	+53,225	—2,60,660
	Net	21,63,000	11,61,141	—10,01,859	—14,55,969

NOTES.

There is no excess over the grant voted by the legislature and so no excess grant will be necessary but an unduly large amount was surrendered leaving a final uncovered excess of over 4½ lakhs. This mainly occurred under sub-head E (short recovery of Rs. 90,000 in establishment charges owing to curtailment of works in certain directions), V. 3 (2) (non-receipt of Rs. 92,000 due from the Imperial War Graves Commission) and BB. 1 (Smaller receipts from sale of land owing to postponement of some auctions—Rs. 2,87,000).

The total expenditure for Works, Establishment and Tools and Plant for 1931-32 is given below:—

	Ra.
Works expenditure (including Suspense, Tools and Plant, etc.).	22,25,692
Acquisition of land taken up for the Project	19,673
Other Miscellaneous Expenditure	958
Refunds	16,794
Establishment—	
(i) Direct charges	7,822
(ii) Joint establishment charges	7,11,162
Deduct—Receipts and recoveries on Capital Account	—15,21,638
Total	14,60,663

STORES ACCOUNT FOR THE YEAR 1931-32.

	Rs.
Amount of opening balance	12,23,453
Value of Stores acquired during the year	6,49,183
	<hr/>
	18,72,641
Value of stores utilised, sold or otherwise disposed of	9,57,507
Amount of closing balance	9,15,134

Observations.

(a) The stock in hand on the 31st March 1932 was revalued to accord with the market prices. The total loss during the year under review comes to about Rs. 1,91,100 and consists of the following :—

	Rs.
1. Due to the disposal of surplus or unserviceable stores	24,700
2. Due to revaluation of fans and regulators borne on stock	1,57,400
3. Due to the writing down of the issue rates so as to accord with the market prices	8,600
4. Due to other causes	400
	<hr/>
Total	1,91,100

(b) Stores were verified departmentally and no notable differences were reported.

(c) The stock in hand is certified to include the following stores :—

	Rs.
(1) Serviceable stores in excess of the requirements for the next 12 months	1,000
(2) Unserviceable stores	7,200
(3) Stores surplus to the requirements of the Department	1,81,200
(4) Electric fans and regulators borne on stock but in use of the residential and non-residential buildings	4,10,462

See also note on stores accounting under Grant No. 73 for stores procedure.

BINDRA BAN,

Deputy Accountant General, Central Revenue.

Manufacture Account for 1931-32.

Name of Account.	Opening balance.	Value received during 1931-32.	Value utilized during 1931-32.	Closing balance.
	Rs.	Rs.	Rs.	Rs.
Manufacture of bricks in New Delhi	—	662	—	—662

The operations of brick manufacture were already closed. The balance represents un-adjusted debits.

BINDRA BAN,

Deputy Accountant General, Central Revenue.

IMPORTANT COMMENT.

The Government of India have decided, on the recommendation of the Public Works Account and Audit Sub-committee of the Retrenchment Advisory Committee, to close the project estimate for the New Capital at Delhi—Grant No. 97—with effect from 1932-33. In pursuance of these orders, works in progress at the close of the year under report will be carried out in 1932-33 from the grant under "41 Civil Works" and a separate grant for Delhi Capital Outlay will cease to exist. A table showing the total expenditure on the Delhi New Capital Project as compared with the corresponding provisions in the estimates sanctioned from time to time is given below.

Table showing the total expenditure on the Delhi New Capital Project as compared with the corresponding provisions in the estimates sanctioned from time to time.

Heads.	Original Project Estimate 1914.	Revised Project Estimate November 1921.	Second Revised Project Estimate July 1926.	Up to date Project provision including subsequent sanctions after second revised and supplemen- tary estimate.	Expendi- ture.
	Rs.	Rs.	Rs.	Rs.	Rs.
A. B. & C.—Establishment	86,00,000	1,31,88,500	1,70,53,600	1,86,97,500	1,94,67,700
D.—Works Expenditure—					
I.—Buildings—					
(i) Government House	95,00,000	1,27,53,000	1,72,64,800	1,85,06,740	1,81,32,841
(ii) Secretariats	1,24,00,000	1,53,91,000	1,82,06,200	1,86,06,200	1,83,90,272
(iii) Other Buildings	2,04,66,400	2,60,20,500	2,54,61,800	3,06,19,655	2,93,61,952
(iv) Legislative Cham- bers		83,50,000	86,00,000	80,77,000	88,61,065
II.—Communications	34,50,000	38,00,000	31,89,800	32,97,000	32,73,023
III.—Miscellaneous Public Improvements	25,25,000	28,34,500	23,08,500	24,33,500	22,54,073
IV.—Electric Light and power	48,22,400	71,00,000	57,06,000	62,24,000	61,48,706
V.—Irrigation	31,00,000	35,97,350	36,41,300	38,29,100	37,62,460
VI.—Sanitation, etc.	70,48,000	1,12,87,000	1,17,74,300	1,21,49,260	1,19,41,478
VII.—Tools and Plant	45,67,500	50,49,900	91,69,000	93,49,000	90,66,598
VIII.—Stock and Suspense			5,00,000	10,00,000	21,56,627
IX.—Miscellaneous	56,34,000	78,26,400	92,01,400	94,23,650	93,06,108
X.—Maintenance	35,63,500	22,38,000	92,94,500	93,44,500	96,92,429
Railway Division	8,00,000	12,00,000	13,82,000	13,82,000	13,78,608
Loan on Exchange			38,00,000	33,05,960	34,00,348
E.—Acquisition of land	35,50,832	35,51,000	34,04,000	34,36,525	34,35,634
F.—Other Miscellaneous Expenditure	6,000	6,000	6,000	2,68,000	1,93,520
Gross total	9,00,33,652	13,21,93,150	14,99,63,200	16,08,10,990	16,02,14,039
Credit by sales of Tools and Plant and receipts on Capital Account	—10,00,000	—65,00,000	—80,00,000	—90,35,000	—1,23,63,816
Net total	8,90,33,652	12,56,93,150	14,19,63,200	15,08,75,990	14,78,50,224
General Reserve	28,70,648	50,00,000			
Grand Total	9,17,94,300	13,06,93,150	14,19,63,200	15,08,75,990	14,78,50,224

NOTE 1.—VIII Stock and Suspense :—Balances under Suspense amounting to Rs. 11,60,000 at the end of 1931-32 were transferred to "41 Civil Works" on the closure of the project estimate and the residual sum at charge against the Project estimate is Rs. 9,96,638 which represents losses on stock.

NOTE 2.—The above figures include the unliquidated balance of loan to the Delhi Joint Water Board amounting to Rs. 17,08,457 at the end of 1931-32. This balance will appear under "Loans and Advances" in the accounts for 1932-33.

NOTE 3.—Excluding the two transfers, vide notes 1 and 2 above, the total net cost of the Project up to the end of 1931-32 may be taken at Rs. 14,49,80,783.

GRANT No. 98.—INTEREST FREE ADVANCES.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1932, compared with the Sum Granted, for the INTEREST FREE ADVANCES.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reappropriation or surrender.	Remainder unadjusted or —.
	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Advances Repayable, India— Excluding all book-keeping adjustments and advances on which interest is charged :					
A. 1.—Civil Advances	59,74,000	54,11,682	—5,62,318	—5,37,000	—25,318
Savings partly on account of restricted transfers of Government servants as a measure of economy and partly for grant of advances on the basis of reduced pay coupled with smaller demand for Passage Advances.					
A. 2.—Advances Recoverable, Posts and Telegraphs	15,00,000	6,76,656	—8,23,344	—8,00,000	—23,344
The original estimate included a provision for book-keeping adjustments which was later eliminated by surrender. The final savings were for the same reasons as in A. 1.					
A. 3.—Advances Recoverable, Military and Marine	43,000	38,150	—4,850	—2,000	—2,850
A. 4.—Advances Recoverable, Railways . . . . .	..	..	..	+1,000	—1,000
The re-appropriation from A(1) to cover anticipated expenditure proved unnecessary.					
B.—Advances Repayable, England— excluding all book-keeping adjustments	13,000	18,485	+5,485	..	+5,485
Expenditure much above normal, increase being largely due to payments on account of repatriation which are to be recovered and credited in the accounts subsequently.					
C.—Bronze Coinage Account :					
C. 1.—Bronze Mintage Account—Purchase of metal	25,000	954	—24,046	—24,000	—46
Due to the cessation of coinage operations as a result of depressed economic conditions. The original saving of Rs. 24,000 was surrendered to the Government of India.					
C. 2.—Profit on Bronze Coinage Account—Charges for destruction of Coins	1,21,000	..	—1,21,000	—1,21,000	..
Profits arising out of the circulation of copper and nickel coins after deducting the loss on the destruction of uncurrent coins returned from circulation are credited to the Mint Revenue head. Budget was framed on the assumption that there would be profit on copper and nickel coinage. At the time of preparing the Revised Estimates it became evident that there would be a loss instead of profit. There was a return of coin from circulation instead of absorption. The provision for the loss was accordingly made under the service head '39-Mint' and the provision entered under this head was surrendered to the Government of India as it became redundant. The actual loss under the head was Rs. 1,71,801 which for the reasons stated above has been omitted from the Appropriation Accounts under this head.					
D.—Nickel Coinage Account :					
D. 1.—Profit on Nickel Coinage Account :					
D. 1.(1).—Charges for destruction of coins	2,26,000	..	—2,26,000	—2,26,000	..
See C. (2). The actual charge on this account, viz., Rs. 2,69,860 has been omitted for the reasons stated above.					
D. 1. (2).—Loss on sale of surplus metal	27,000	..	—27,000	—27,000	..
There was no sale of surplus nickel during the year as originally anticipated when framing the estimates and the entire provision was surrendered to the Government of India.					
Total	79,29,000	61,45,927	—17,83,073	—17,36,000	—47,073

GRANT No. 99.—LOANS AND ADVANCES BEARING INTEREST.

ACCOUNT of the Sum Expended, in the Year ended 31 March 1932, compared with the Sum Granted, for LOANS AND ADVANCES BEARING INTEREST.

Major Head and Sub-head.	Final Appropriation.	Actual Expenditure.	Excess + Saving —.	Net reapprop- or surrender.	Remainder un-adjusted + or —.
	Rs.	Rs.	Rs.	Rs.	Rs.

A.—Loans and Advances by the Central Government:

A. 1.—Advances to the Provincial Loans Fund

O. 6,29,00,000	} 13,07,00,000	11,79,42,000	—1,27,58,000	+5,00,000	—1,32,58,000
S. (a) 6,78,00,000					

The supplementary provision was obtained for making additional advances from the Provincial Loans Fund to several Governments to cover overdrawals of balances and for financing certain capital expenditure. The addition of Rs. 5,00,000 sanctioned by reappropriation in March proved unnecessary, as the actual overdraft fell much short of the estimates in the case of Bombay, United Provinces, Punjab and Assam.

A. 3.—Loans to Indian States, Local Funds, etc.:

A. 3 (1).—Loans to Indian States

Rs. 3,15,16,000	1,28,78,000	+13,62,000	+21,39,000	—7,77,000
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The additional appropriation was made to cover anticipated excess expenditure on the Sutlej Valley Project. Saving in the modified allotment was due to curtailment of expenditure as a result of the recommendation of the Sutlej Valley Project Enquiry Committee which was not available at the time of preparation of the Revised Estimate.

A. 3 (2).—Loans to Land-holders and other Notabilities

Rs. 25,000	21,060	—3,940	—6,000	+2,060
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Reappropriation on account of smaller advances to Political pensioners than anticipated. Unforeseen expenditure in the Punjab (Rs. 5,000) caused the final excess.

A. 3 (3).—Loans to Mofussil Municipalities

Rs. 1,00,000	2,50,000	+1,50,000	+1,50,000	..
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A provision of Rs. 1 lakh only was made in the estimates for part payment of the loan of Rs. 2,50,000 to the Quetta Municipality sanctioned by the Government of India. As the balance of Rs. 1½ lakhs was also required during 1931-32 it was met out of the Reserve of 10 lakhs at the disposal of Government of India, Finance Department. See Note 2.

A. 3 (5).—Advances under special laws

Rs. 2,000	..	—2,000	—2,000	..
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The provision made for the loans to the Istimardars of Ajmer was not utilized.

A. 3 (6).—Advances to cultivators

Rs. 5,28,000	2,31,141	—2,96,859	—1,84,000	—1,12,859
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Due to smaller payments. Savings occurring chiefly in Delhi, Baluchistan and the North West Frontier Province were not fully surrendered.

A. 3 (7).—Miscellaneous Loans and Advances

Rs. 2,97,505	+2,97,505	+3,12,000	—14,495
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The expenditure includes grant of a loan of Rs. 95,400 to the Notified Area Committee, Shahdara for water supply scheme, and for the relief of sufferers from the earthquake in Baluchistan and Rs. 2,00,000 to the Aden Settlement Fund for water supply and drainage scheme. The final saving is due to partial utilisation of the appropriation for loan in connection with the earthquake in Baluchistan.

A. 2 (8).—Loans to Port Funds

Rs. 7,52,000	4,52,052	—2,99,948	—3,00,000	+52
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The Port of Chittagong did not require the full amount of the loan provided for. Hence the reduction in appropriation.

Major Head and Sub-head.	Final Appro- priation.	Actual Expendi- ture.	Excess +, Saving —	Net reappro- priation or surrender, + or —	Remainder un- adjusted + or —
	Rs.	Rs.	Rs.	Rs.	Rs.

A. 4.—Loans to Government Servants:

A. 4 (1).—House building Advances	22,61,000	13,11,713	—10,49,287	—7,99,000	—2,50,287
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The local estimates which were based on past actuals proved too generous. The saving is partly due to fewer applications and partly to the fact that the amounts certified by the audit officers were not drawn on as the legal formalities were not completed before the close of the year. Steps have been taken to minimise such savings in future.

A. 4 (2).—Advances for purchase of Motor Cars	27,94,000	23,41,698	—14,32,002	—10,91,000	—3,61,002
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The local estimates were based on past actuals. There was however a much smaller demand than anticipated due to the cut in salaries of officers.

A. 4 (3).—Advances for purchase of other conveyances	4,97,000	2,23,421	—2,71,579	—2,19,000	—52,579
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As in A. 4 (2).

A. 4 (4).—Passage Advances	1,63,000	43,286	—1,19,714	—99,000	—20,714
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The local estimates based on past actuals proved high.

A. 4 (5).—Other Advances	3,000	6,787	+ 3,787	+ 9,000	—5,213
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For advances for the purchase of type-writers in Madras. The additional allotment which was based on the progress of actuals of the earlier months was not utilised in full owing to the cut in salaries.

B.—Reserve	10,00,000	..	—10,00,000	—9,69,000	—31,000
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See Note 2.

Total	15,14,41,000	13,60,00,913	—1,54,40,087	—5,39,000	—1,48,81,087
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NOTES.

1. The large saving under Sub-head A. 1. contributes mainly to the large saving in this Grant.

2. Amounts totalling Rs. 9,69,000 were sanctioned out of the Reserve provision (Sub head B) to meet excesses under the following sub-heads:

	Rs.
A. 3 (1)	5,03,000
A. 3 (3)	1,50,000
A. 3 (7)	3,10,000
A. 4 (1)	5,000
A. 4 (4)	1,000
Total	9,69,000

The final savings that accrued under Sub-heads A. 3 (1), A. 4 (1) and A. 4 (4) indicate that there was no need for transfer to these sub-heads.

3. *Loans and advances by the Government of India.*—The transactions under this head and the balances outstanding at the beginning and end of the year are given in the following table:—

(In thousands of rupees.)

	Balance outstand- ing on 1st April 1931.	Advances made in 1931-32.	Total.	Recoveries made in 1931-32.	Balance outstand- ing on 31st March 1932.
Provincial Loans Fund	1,61,68.72	11,79.42	1,63,48.14	..	1,63,48.14
House building Advances	34.29	13.12	47.41	15.54	31.87
Advances for the purchase of motor cars	43.66	23.42	67.08	32.91	34.17
Advances for the purchase of other conveyances	4.07	2.25	6.32	3.67	2.65
Passage advances	1.20	43	1.63	71	92
Other advances	7	7	14	9	5
Loans to Indian States	10,27.41	1,28.78	11,56.19	4.73	11,51.46
Loans to Presidency Corporations in- cluding Port Trusts, etc.	7,48.97	10.00	7,58.97	32.62	7,26.35
Loans to Land holders and other not- abilities	13.16	21	13.37	1.37	12.00
Regimental and other loans	14	..	14	10	4
Advances under special laws	3.28	..	3.28	82	2.46
Advances to cultivators	33.90	2.31	36.21	3.77	32.44
Loans to Railway Companies	20.10	..	20.10	..	20.10
Loans to Shan States Federation . .	14.93	..	14.93	20	14.73
Total	1,71,13.90	13,60.01	1,84,73.91	96.53	1,83,77.38

IMPORTANT COMMENT.

Provincial Loans Fund.—The Finance Department report on the working of the Provincial Loans Fund during 1931-32 has not yet (January 1933) been issued. Any comments on this report which it may be found necessary to make, will appear in next year's Appropriation Report.

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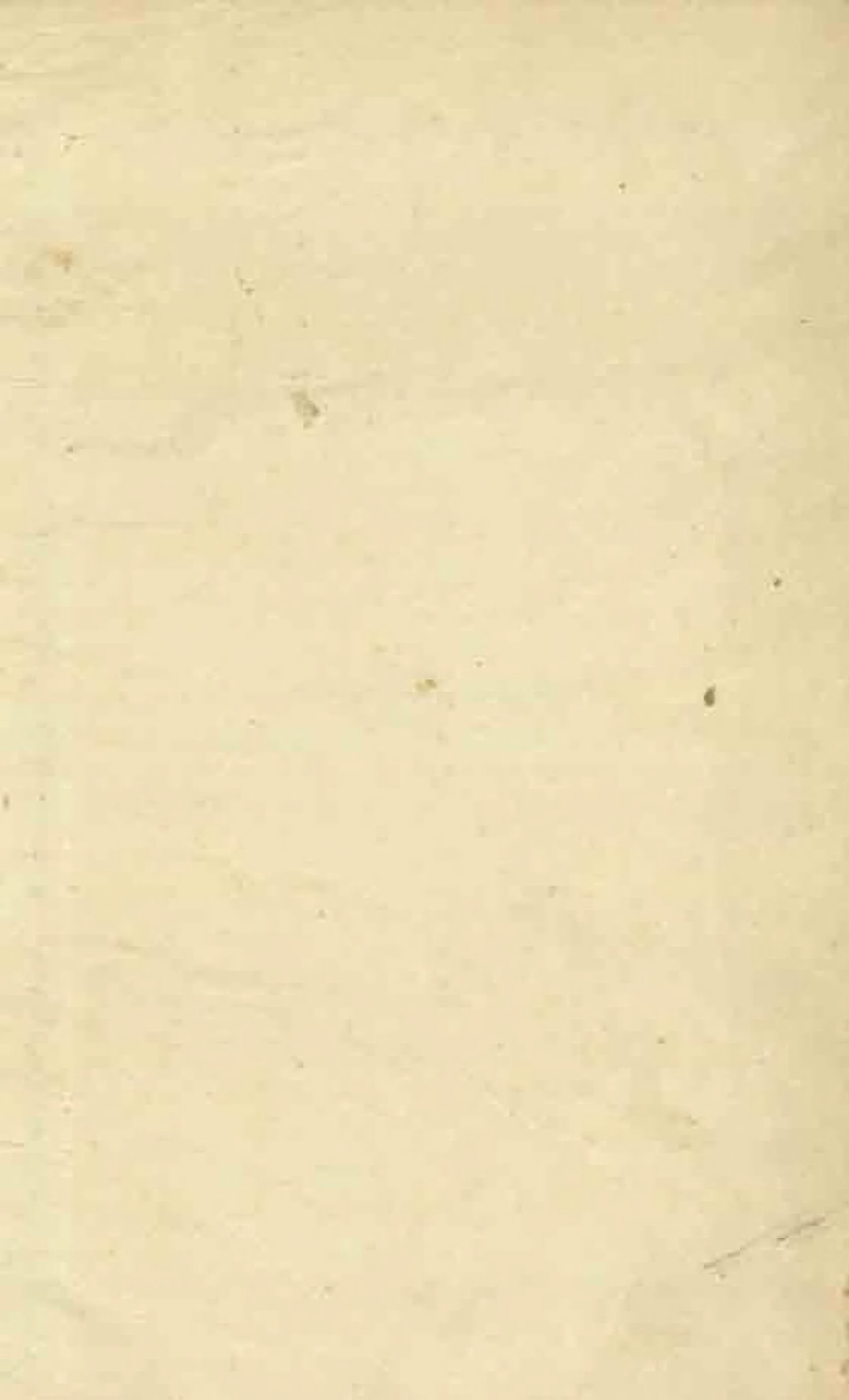
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